



**BOARD OF COMMISSIONERS
BUDGET WORKSHOP #4 AGENDA
Wednesday, July 22, 2026 at 2:00 PM
Commission Chambers, 300 Municipal Drive,
Madeira Beach, FL 33708**

This Meeting will be televised on Spectrum Channel 640 and YouTube Streamed on the City's Website.

1. CALL TO ORDER

2. ROLL CALL

3. PUBLIC COMMENT

Public participation is encouraged. If you are addressing the Commission, step to the podium and state your name and address for the record, and the organization or group you represent. Please limit your comments to five (5) minutes and do not include any topic on the agenda. Public comment on agenda items will be allowed when they come up.

If you would like someone at the City to follow up on a comment or question made at the meeting, you may fill out a comment card with the contact information and give it to the City Manager. Comment cards are available at the back table in the Commission Chambers. Completing a comment card is not mandatory.

4. DISCUSSION ITEMS

A. FY 2027 Budget Workshop #4 Presentation

5. ADJOURNMENT

One or more Elected or Appointed Officials may be in attendance.

Any person who decides to appeal any decision of the Board of Commissioners with respect to any matter considered at this meeting will need a record of the proceedings and for such purposes may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The law does not require the minutes to be transcribed verbatim; therefore, the applicant must make the necessary arrangements with a private reporter or private reporting firm and bear the resulting expense. In accordance with the Americans with Disability Act and F.S. 286.26; any person with a disability requiring reasonable accommodation to participate in this meeting should call the City Clerk at 727-391-9951, ext. 231 or 232 or email a written request to

cvanblargan@madeirabeachfl.gov.



FY 2027 BUDGET WORKSHOP #4

July 22, 2026

BUDGET WORKSHOP #3 AGENDA

- I. Revenue and Expense Budget Overview –FY 2027**
- II. Expenses Budget Detail – Preliminary FY 2027**
- III. Stormwater Fee – Comparative Analysis**
- IV. Q&A and Plan for August Budget Workshop**

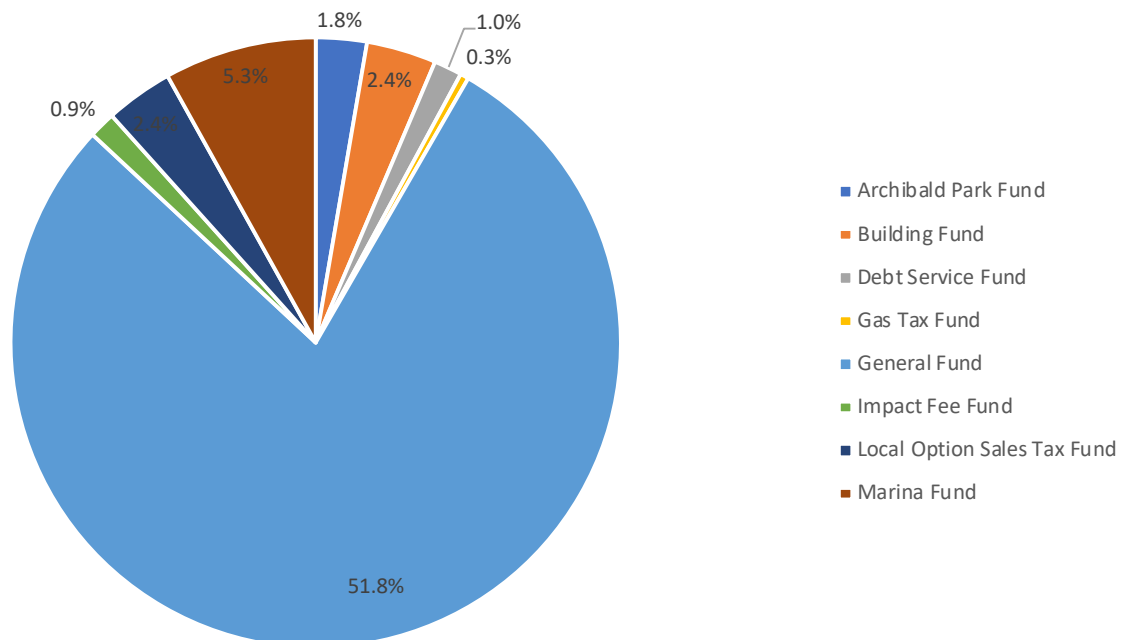
Revenue and Expense Budget Overview –FY 2027

SUMMARY OF REVENUES BY FUND

TOTAL REVENUES & OTHER SOURCES

Archibald Park Fund	1.8%	577,000
Building Fund	2.4%	790,500
Debt Service Fund	1.0%	316,925
Gas Tax Fund	0.3%	96,500
General Fund	51.8%	16,796,684
Impact Fee Fund	0.9%	300,950
Local Option Sales Tax Fund	2.4%	765,000
Marina Fund	5.3%	1,725,300
Parking Fund	10.0%	3,256,800
Sanitation Fund	6.4%	2,059,500
Stormwater Fund	17.7%	5,745,500
Total Revenues & Other Inflows	100.0%	\$ 32,430,659
Fund Balance/Net Position Used		5,047,441
Total Sources		\$ 37,478,100

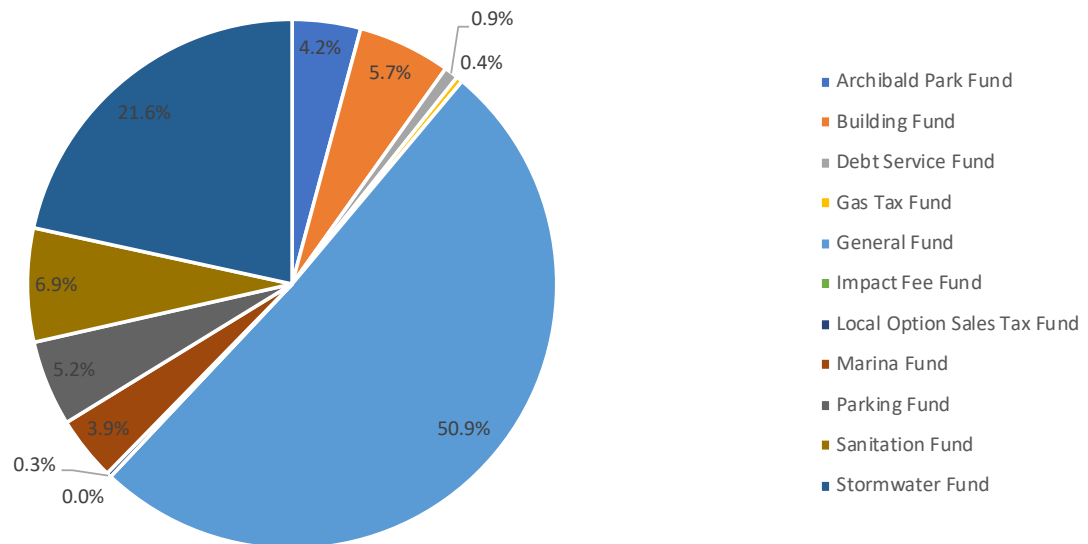
Total Revenues & Other Sources



SUMMARY OF EXENDITURES BY FUND

TOTAL EXPENDITURES & OTHER OUTFLOWS			
Archibald Park Fund	4.2%	1,451,750	
Building Fund	5.7%	1,966,790	
Debt Service Fund	0.9%	298,925	
Gas Tax Fund	0.4%	134,300	
General Fund	50.9%	17,662,615	
Impact Fee Fund	0.0%	-	
Local Option Sales Tax Fund	0.3%	100,000	
Marina Fund	3.9%	1,360,060	
Parking Fund	5.2%	1,812,900	
Sanitation Fund	6.9%	2,408,660	
Stormwater Fund	21.6%	7,489,010	
Total Expenses & Other Outflows	100.0%	34,685,010	
Fund Balance/Net Postion Available		2,793,090	
Total Uses		\$ 37,478,100	

Total Expenditures & Other Uses



BUDGET SUMMARY BY CHARACTER

CITY OF MADEIRA BEACH - FISCAL YEAR 2025-2026

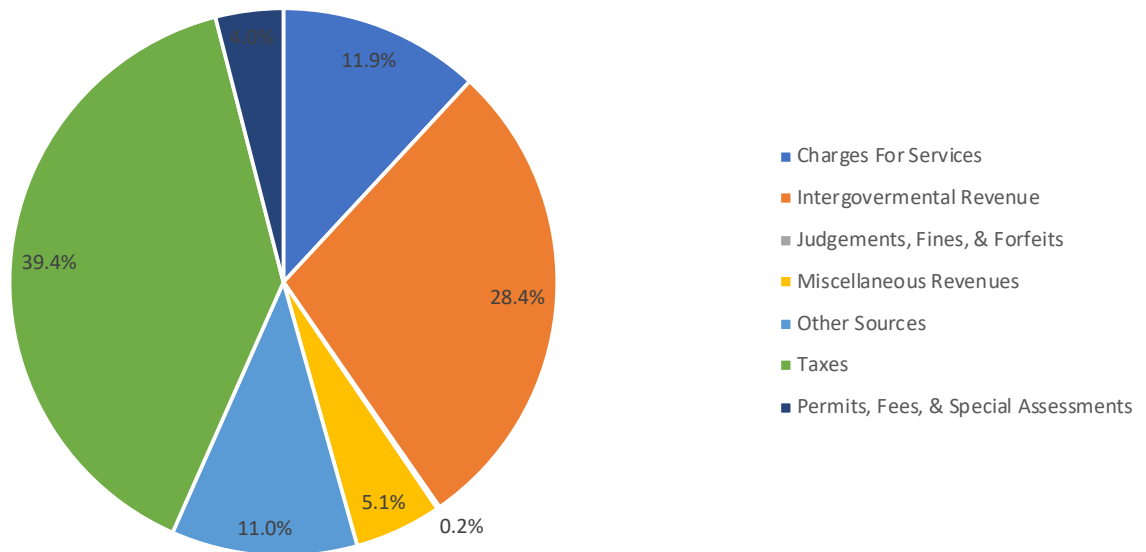
General Fund Tentative Millage Rate:		2.7500 mills													
		Governmental								Proprietary					
No.	Character Description	Archibald Park Fund	Building Fund	Debt Service Fund	Gas Tax Fund	General Fund	Impact Fee Fund	Local Option Sales Tax Fund	Total	Marina Fund	Parking Fund	Sanitation Fund	Stormwater Fund	Total	Grand Total
31	Taxes	-	-	-	56,000	6,611,000	-	665,000	7,332,000	-	-	-	-	-	7,332,000
32	Permits, Fees, & Special Assessments	-	761,500	-	-	672,500	286,000	-	1,720,000	-	-	-	-	-	1,720,000
33	Intergovernmental Revenue	-	-	-	39,000	4,776,959	-	-	4,815,959	-	-	-	3,485,000	3,485,000	8,300,959
34	Charges For Services	562,000	-	-	-	1,999,050	-	-	2,561,050	1,724,300	2,581,500	1,985,500	680,000	6,971,300	9,532,350
35	Judgements, Fines, & Forfeits	-	-	-	-	27,500	-	-	27,500	-	525,000	-	-	525,000	552,500
36	Miscellaneous Revenues	15,000	29,000	18,000	1,500	864,675	14,950	100,000	1,043,125	1,000	150,300	74,000	85,000	310,300	1,353,425
38	Other Sources	-	-	298,925	-	1,845,000	-	-	2,143,925	-	-	-	1,495,500	1,495,500	3,639,425
		577,000	790,500	316,925	96,500	16,796,684	300,950	765,000	19,643,559	1,725,300	3,256,800	2,059,500	5,745,500	12,787,100	32,430,659
	Fund Balance/Net Position Carryover Used	874,750	1,176,290	-	37,800	865,931	-	-	2,954,771	-	-	349,160	1,743,510	2,092,670	5,047,441
Total Sources		1,451,750	1,966,790	316,925	134,300	17,662,615	300,950	765,000	22,598,330	1,725,300	3,256,800	2,408,660	7,489,010	14,879,770	37,478,100
10	Personnel Services	379,800	1,135,090	-	-	8,372,290	-	-	9,887,180	470,900	331,700	740,660	334,460	1,877,720	11,764,900
30	Operating Expenditures/Expenses	886,950	516,700	-	129,300	6,886,900	-	-	8,419,850	272,160	446,200	1,098,000	644,050	2,460,410	10,880,260
60	Capital Outlay	60,000	-	-	-	313,000	-	100,000	473,000	400,000	40,000	400,000	4,900,000	5,740,000	6,213,000
70	Debt Service	-	-	298,925	-	-	-	-	298,925	5,000	-	-	1,495,500	1,500,500	1,799,425
80	Grants And Aids	-	-	-	-	105,000	-	-	105,000	-	-	-	-	-	105,000
90	Transfers	125,000	315,000	-	5,000	1,985,425	-	-	2,430,425	212,000	995,000	170,000	115,000	1,492,000	3,922,425
		1,451,750	1,966,790	298,925	134,300	17,662,615	-	100,000	21,614,380	1,360,060	1,812,900	2,408,660	7,489,010	13,070,630	34,685,010
	Fund Balance/Net Position Available	-	-	18,000	-	-	300,950	665,000	983,950	365,240	1,443,900	-	-	1,809,140	2,793,090
Total Uses		1,451,750	1,966,790	316,925	134,300	17,662,615	300,950	765,000	22,598,330	1,725,300	3,256,800	2,408,660	7,489,010	14,879,770	37,478,100

GENERAL FUND REVENUE & OTHER INFLOWS SUMMARY

REVENUES & OTHER INFLOWS BY CHARACTER

Charges For Services	11.9%	1,999,050
Intergovernmental Revenue	28.4%	4,776,959
Judgements, Fines, & Forfeits	0.2%	27,500
Miscellaneous Revenues	5.1%	864,675
Other Sources	11.0%	1,845,000
Taxes	39.4%	6,611,000
Permits, Fees, & Special Assessments	4.0%	672,500
Total Revenues & Other Inflows	100.0%	\$ 16,796,684

General Fund Revenues & Inflows

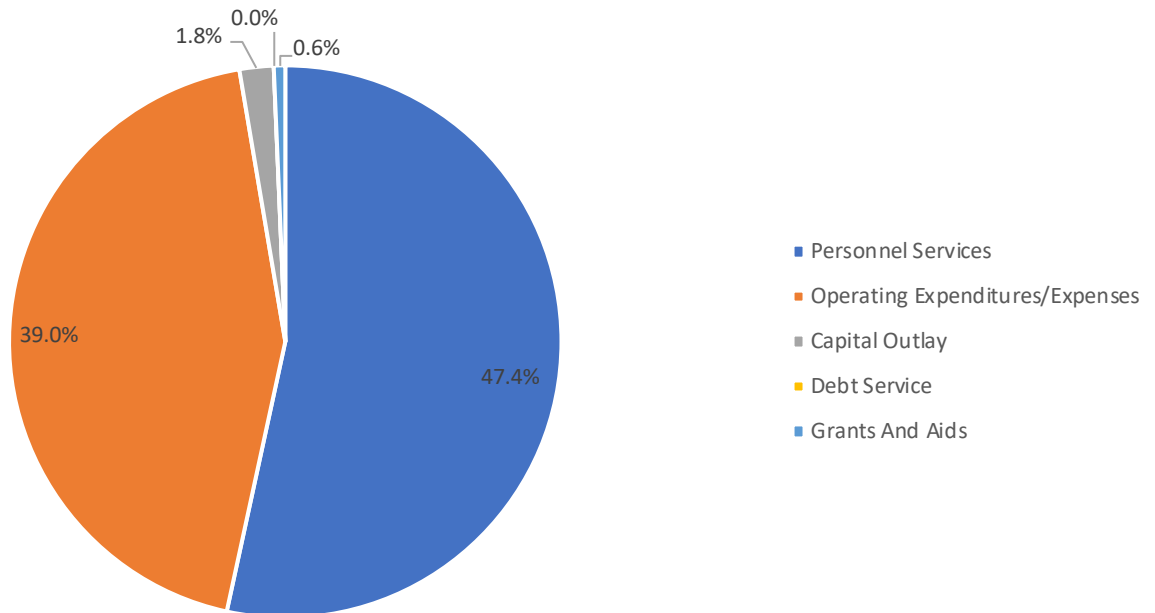


GENERAL FUND EXPENDITURE SUMMARY

EXPENDITURES & OUTFLOWS BY CHARACTER

Personnel Services	47.4%	8,372,290
Operating Expenditures/Expenses	39.0%	6,886,900
Capital Outlay	1.8%	313,000
Debt Service	0.0%	-
Grants And Aids	0.6%	105,000
Transfers	11.2%	1,985,425
Total Expenditures & Other Uses	100.0%	\$ 17,662,615

General Fund Expenditures & Outflows by Character

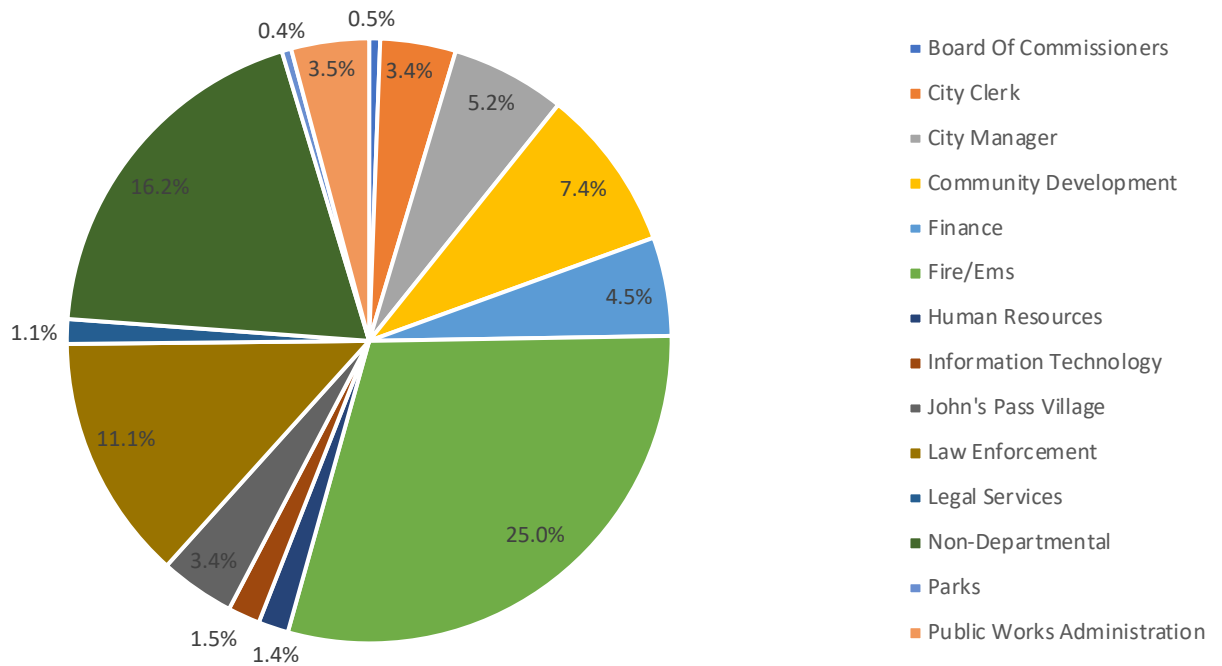


GENERAL FUND EXPENDITURE SUMMARY

EXPENDITURES & OUTFLOWS BY DEPARTMENT

Board Of Commissioners	0.5%	87,200			
City Clerk	3.4%	602,700			
City Manager	5.2%	914,000			
Community Development	7.4%	1,299,510			
Finance	4.5%	787,000			
Fire/Ems	25.0%	4,415,940			
Human Resources	1.4%	240,500			
Information Technology	1.5%	256,500			
John's Pass Village	3.4%	597,000			
Law Enforcement	11.1%	1,964,100			
Legal Services	1.1%	196,500			
Non-Departmental	16.2%	2,860,925			
Parks	0.4%	75,500			
Public Works Administration	3.5%	620,880			
Recreation	9.7%	1,715,500			
Redington Station	5.8%	1,028,860			
Grand Total	94.2%	17,662,615			

General Fund Expenditures & Outflows
By Department



Expenses Budget Detail – Preliminary FY 2027

City of Madeira Beach

Budget Workshop Summary by Fund and Department

FY2024 Actual, FY2025 Actual, FY2026 Adopted Budget, FY2027 Proposed Budget — Expenditures

Fund	Department	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	Board Of Commissioners	\$110,516	\$111,104	\$81,600	\$87,200
General Fund	City Clerk	\$836,207	\$768,726	\$547,500	\$602,700
General Fund	City Manager	\$1,739,731	\$2,039,329	\$1,329,150	\$914,000
General Fund	Community Development	\$1,536,136	\$1,756,873	\$1,042,250	\$1,299,510
General Fund	Finance	\$1,364,712	\$1,380,895	\$766,900	\$787,000
General Fund	Fire/Ems	\$5,832,281	\$9,123,142	\$12,265,950	\$4,415,940
General Fund	Human Resources	\$110,658	\$176,799	\$148,200	\$240,500
General Fund	Information Technology	\$421,338	\$576,807	\$267,000	\$256,500
General Fund	John's Pass Village	\$620,793	\$444,274	\$2,342,000	\$597,000
General Fund	Law Enforcement	\$3,187,003	\$3,403,364	\$1,866,000	\$1,964,100
General Fund	Legal Services	\$357,727	\$319,560	\$196,500	\$196,500
General Fund	Non-Departmental	\$9,633,976	\$12,376,121	\$20,797,875	\$2,860,925
General Fund	Parks	\$119,017	\$115,508	\$73,100	\$75,500
General Fund	Public Works Administration	\$2,645,838	\$1,997,490	\$1,075,560	\$620,880
General Fund	Recreation	\$2,921,770	\$2,943,611	\$1,580,100	\$1,715,500
General Fund	Redington Station	-	-	-	\$1,028,860
General Fund	(Fund Total)	\$31,437,703	\$37,533,602	\$44,379,685	\$17,662,615
Local Option Sales Tax Fund	Fire/Ems	\$173,247	\$124,859	\$400,000	\$100,000
Local Option Sales Tax Fund	John's Pass Village	-	-	-	-
Local Option Sales Tax Fund	Public Works Administration	\$842,040	-	\$250,000	-
Local Option Sales Tax Fund	Recreation	\$485,328	\$125,923	\$1,000,000	-
Local Option Sales Tax Fund	Special Projects	-	-	-	-
Local Option Sales Tax Fund	(Fund Total)	\$1,500,616	\$250,782	\$1,650,000	\$100,000
Impact Fee Fund	Fire/Ems	-	-	-	-

Fund	Department	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
Impact Fee Fund	Public Works Streets	-	-	-	-
Impact Fee Fund	Recreation	-	-	-	-
Impact Fee Fund	(Fund Total)	-	-	-	-
Archibald Park Fund	Archibald	\$4,820,016	\$8,982,188	\$2,218,900	\$1,451,750
Archibald Park Fund	(Fund Total)	\$4,820,016	\$8,982,188	\$2,218,900	\$1,451,750
Building Fund	Building Services	\$2,628,300	\$2,752,570	\$1,900,050	\$1,966,790
Building Fund	(Fund Total)	\$2,628,300	\$2,752,570	\$1,900,050	\$1,966,790
Debt Service Fund	Debt Service	\$597,850	\$598,250	\$299,125	\$298,925
Debt Service Fund	(Fund Total)	\$597,850	\$598,250	\$299,125	\$298,925
Gas Tax Fund	Gas Tax	\$238,166	\$235,781	\$136,500	\$134,300
Gas Tax Fund	(Fund Total)	\$238,166	\$235,781	\$136,500	\$134,300
Marina Fund	Marina	\$1,726,978	\$2,532,862	\$2,005,800	\$1,360,060
Marina Fund	(Fund Total)	\$1,726,978	\$2,532,862	\$2,005,800	\$1,360,060
Parking Fund	Parking Management	\$2,236,914	\$3,028,460	\$4,339,610	\$1,812,900
Parking Fund	(Fund Total)	\$2,236,914	\$3,028,460	\$4,339,610	\$1,812,900
Sanitation Fund	Sanitation	\$3,520,998	\$3,572,780	\$2,071,470	\$2,408,660
Sanitation Fund	(Fund Total)	\$3,520,998	\$3,572,780	\$2,071,470	\$2,408,660
Stormwater Fund	Stormwater	\$5,390,215	\$7,239,264	\$12,143,370	\$7,489,010
Stormwater Fund	(Fund Total)	\$5,390,215	\$7,239,264	\$12,143,370	\$7,489,010
TOTAL	(Grand Total)	\$54,097,756	\$66,726,539	\$71,144,510	\$34,685,010

City of Madeira Beach

Budget Workshop Detail by Fund, Department, and Account

FY2024 Actual, FY2025 Actual, FY2026 Adopted Budget, FY2027 Proposed Budget — Expenditures

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	Board Of Commissioners	001.1310.513001	Salaries-Commission	\$72,667	\$75,000	\$40,000	\$40,000
General Fund	Board Of Commissioners	001.1310.521000	Social Security	\$5,559	\$5,737	\$3,100	\$3,700
General Fund	Board Of Commissioners	001.1310.523000	Group Insurance	\$10,412	\$8,404	-	-
General Fund	Board Of Commissioners	001.1310.524000	Worker's Compensation	\$162	-	-	-
General Fund	Board Of Commissioners	001.1310.531002	City Attorney - Non-retainer	-	-	-	-
General Fund	Board Of Commissioners	001.1310.540000	Travel & Training	\$7,729	\$1,928	\$10,000	\$10,000
General Fund	Board Of Commissioners	001.1310.541000	Cellular Telephone	\$2,916	\$2,182	\$3,000	\$3,000
General Fund	Board Of Commissioners	001.1310.546002	Maint Other Equipment	\$790	-	-	-
General Fund	Board Of Commissioners	001.1310.547000	Printing and Binding	\$3,602	\$2,170	\$2,500	\$2,500
General Fund	Board Of Commissioners	001.1310.548000	Promotions & Pub Rltns	\$2,795	\$13,359	\$5,000	\$5,000
General Fund	Board Of Commissioners	001.1310.548005	Board Appreciation Dinner	-	-	\$5,000	\$5,000
General Fund	Board Of Commissioners	001.1310.548008	Public Relations - Mayor Communications	-	-	-	\$5,000
General Fund	Board Of Commissioners	001.1310.551000	Office Supplies	\$867	\$545	\$2,000	\$2,000
General Fund	Board Of Commissioners	001.1310.552004	Uniforms	\$172	\$300	\$1,000	\$1,000
General Fund	Board Of Commissioners	001.1310.554000	Dues & Subscriptions	\$2,846	\$1,477	\$5,000	\$5,000
General Fund	Board Of Commissioners	001.1310.599002	Budgeted Contingency	-	-	\$5,000	\$5,000
General Fund	Board Of Commissioners		(Department Total)	\$110,516	\$111,104	\$81,600	\$87,200
General Fund	City Clerk	001.1300.512000	Salaries & Wages	\$469,512	\$473,081	\$265,900	\$278,700
General Fund	City Clerk	001.1300.514000	Overtime	\$94	\$4,762	-	-
General Fund	City Clerk	001.1300.521000	Social Security	\$34,155	\$34,374	\$20,700	\$21,500
General Fund	City Clerk	001.1300.522001	ICMA 401(a) Plan	\$17,389	-	-	-
General Fund	City Clerk	001.1300.522002	FRS - Regular Class	\$79,828	\$62,279	\$37,400	\$39,200
General Fund	City Clerk	001.1300.522003	FRS - DROP	-	-	-	-
General Fund	City Clerk	001.1300.522005	FRS - Senior Management Class	-	-	-	-
General Fund	City Clerk	001.1300.523000	Group Insurance	\$104,744	\$73,167	\$54,000	\$54,000
General Fund	City Clerk	001.1300.524000	Worker's Compensation	\$381	\$241	\$900	\$400
General Fund	City Clerk	001.1300.525000	Unemployment Compensation	-	-	-	-

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	City Clerk	001.1300.531000	Professional Services	-	-	\$12,000	\$12,000
General Fund	City Clerk	001.1300.531003	Computer Hardware Support Svcs	-	-	\$7,600	\$7,600
General Fund	City Clerk	001.1300.531010	Software	\$35,726	\$62,232	\$56,500	\$65,000
General Fund	City Clerk	001.1300.534000	Contractual Service	\$54,909	\$26,253	\$33,900	\$62,000
General Fund	City Clerk	001.1300.540000	Travel & Training	\$14,970	\$13,810	\$10,000	\$10,000
General Fund	City Clerk	001.1300.541000	Cellular Telephone	\$1,212	\$1,300	\$700	\$700
General Fund	City Clerk	001.1300.542000	Postage	\$176	\$33	\$500	\$2,000
General Fund	City Clerk	001.1300.546002	Maint Other Equipment	\$179	-	\$2,000	\$2,000
General Fund	City Clerk	001.1300.547000	Printing and Binding	\$151	\$275	\$300	\$300
General Fund	City Clerk	001.1300.548000	Promotions & Pub Rltns	\$3,980	\$1,903	\$3,000	\$5,000
General Fund	City Clerk	001.1300.549005	Election Expense	\$4,225	\$2,011	\$14,000	\$14,000
General Fund	City Clerk	001.1300.549006	Legal Advertisements	\$10,494	\$6,026	\$10,000	\$10,000
General Fund	City Clerk	001.1300.550000	Public Records Request Expense	-	-	\$100	\$100
General Fund	City Clerk	001.1300.551000	Office Supplies	\$2,302	\$2,281	\$2,000	\$2,000
General Fund	City Clerk	001.1300.552000	Departmental Supplies	\$146	-	\$1,000	\$1,200
General Fund	City Clerk	001.1300.552004	Uniforms	(\$23)	\$250	\$500	\$500
General Fund	City Clerk	001.1300.554000	Dues & Subscriptions	\$1,658	\$4,448	\$4,500	\$4,500
General Fund	City Clerk	001.1300.564000	Capital Equipment	-	-	-	-
General Fund	City Clerk	001.1300.599002	Budgeted Contingency	-	-	\$10,000	\$10,000
General Fund	City Clerk		(Department Total)	\$836,207	\$768,726	\$547,500	\$602,700
General Fund	City Manager	001.1000.511000	Executive Salary	-	\$309,418	\$140,100	\$190,600
General Fund	City Manager	001.1000.512000	Salaries & Wages	\$659,580	\$443,905	\$285,400	\$335,100
General Fund	City Manager	001.1000.514000	Overtime	\$10,161	\$19,917	\$3,200	\$3,600
General Fund	City Manager	001.1000.521000	Social Security	\$49,776	\$57,538	\$33,300	\$41,000
General Fund	City Manager	001.1000.522001	ICMA 401(a) Plan	\$56,886	\$60,935	\$33,400	\$35,300
General Fund	City Manager	001.1000.522002	FRS - Regular Class	\$57,875	\$28,048	\$15,100	\$28,300
General Fund	City Manager	001.1000.522003	FRS - DROP	-	-	-	-
General Fund	City Manager	001.1000.522004	FRS - Special Risk	-	\$6,021	-	-
General Fund	City Manager	001.1000.522005	FRS - Senior Management Class	-	-	-	-
General Fund	City Manager	001.1000.523000	Group Insurance	\$135,492	\$148,107	\$90,000	\$90,000
General Fund	City Manager	001.1000.523003	Group Insurance - Dependents	-	-	-	-
General Fund	City Manager	001.1000.524000	Worker's Compensation	\$537	\$432	\$700	\$800

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	City Manager	001.1000.525000	Unemployment Compensation	-	-	-	-
General Fund	City Manager	001.1000.531000	Professional Services	\$526,796	\$329,569	\$150,000	\$60,000
General Fund	City Manager	001.1000.531001	City Attorney - Retainer	-	-	-	-
General Fund	City Manager	001.1000.531002	City Attorney - Non-retainer	-	-	-	-
General Fund	City Manager	001.1000.531005	IT Services	-	-	-	-
General Fund	City Manager	001.1000.531007	Other Legal Expenses	-	-	-	-
General Fund	City Manager	001.1000.534000	Contractual Service	-	-	\$50,000	\$1,500
General Fund	City Manager	001.1000.540000	Travel & Training	\$5,890	\$1,869	\$2,000	\$10,000
General Fund	City Manager	001.1000.540001	Auto Allowance	\$12,000	\$12,000	\$6,200	\$7,200
General Fund	City Manager	001.1000.541000	Cellular Telephone	\$4,700	\$10,052	\$3,300	\$8,000
General Fund	City Manager	001.1000.541001	Web Page	-	-	-	-
General Fund	City Manager	001.1000.542000	Postage	\$225	\$68	\$150	-
General Fund	City Manager	001.1000.544000	Rentals & Leases	\$2,458	\$4,036	\$1,500	\$1,600
General Fund	City Manager	001.1000.546002	Maint Other Equipment	\$983	-	\$200	-
General Fund	City Manager	001.1000.547000	Printing and Binding	\$313	\$304	\$300	-
General Fund	City Manager	001.1000.548000	Promotions & Pub Rltns	\$78,371	\$124,356	\$60,000	\$50,000
General Fund	City Manager	001.1000.548006	Founder's Day	\$41,434	\$33,241	\$15,000	\$20,000
General Fund	City Manager	001.1000.548007	Chamber Sponsorships	-	\$1,000	\$2,000	-
General Fund	City Manager	001.1000.549000	Other Current Charges	-	-	-	-
General Fund	City Manager	001.1000.549003	Cash Short (Over)	-	-	-	-
General Fund	City Manager	001.1000.551000	Office Supplies	\$2,638	\$1,479	\$1,000	-
General Fund	City Manager	001.1000.552000	Departmental Supplies	\$14,048	\$12,155	\$10,000	\$5,000
General Fund	City Manager	001.1000.552004	Uniforms	\$1,994	\$471	\$300	-
General Fund	City Manager	001.1000.554000	Dues & Subscriptions	\$15,523	\$10,999	\$6,000	\$16,000
General Fund	City Manager	001.1000.562000	Buildings	-	-	-	-
General Fund	City Manager	001.1000.563000	Capital Improvements	-	\$403,408	\$400,000	-
General Fund	City Manager	001.1000.564000	Capital Equipment	\$42,048	-	-	-
General Fund	City Manager	001.1000.582001	Chamber of Commerce Donation	\$20,000	\$20,000	\$10,000	-
General Fund	City Manager	001.1000.599002	Budgeted Contingency	-	-	\$10,000	\$10,000
General Fund	City Manager		(Department Total)	\$1,739,731	\$2,039,329	\$1,329,150	\$914,000
General Fund	Community Development	001.1050.512000	Salaries & Wages	\$860,962	\$918,293	\$395,100	\$463,200
General Fund	Community Development	001.1050.514000	Overtime	\$1,499	\$126,117	\$10,000	\$4,100

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	Community Development	001.1050.521000	Social Security	\$64,654	\$78,200	\$27,900	\$32,100
General Fund	Community Development	001.1050.522001	ICMA 401(a) Plan	\$68,587	\$76,481	\$21,975	\$20,950
General Fund	Community Development	001.1050.522002	FRS - Regular Class	\$41,948	\$38,230	\$10,400	\$25,830
General Fund	Community Development	001.1050.522003	FRS - DROP	-	-	-	-
General Fund	Community Development	001.1050.522005	FRS - Senior Management Class	-	-	-	-
General Fund	Community Development	001.1050.523000	Group Insurance	\$150,274	\$152,525	\$70,900	\$72,000
General Fund	Community Development	001.1050.524000	Worker's Compensation	\$674	\$671	\$475	\$530
General Fund	Community Development	001.1050.525000	Unemployment Compensation	-	-	-	-
General Fund	Community Development	001.1050.531000	Professional Services	\$133,630	\$160,085	\$300,000	\$425,000
General Fund	Community Development	001.1050.531008	Planning	\$1,927	\$16,216	\$6,500	\$6,500
General Fund	Community Development	001.1050.531010	Software	-	-	\$30,000	-
General Fund	Community Development	001.1050.531012	Special Magistrate	\$14,249	\$13,800	\$8,000	\$12,000
General Fund	Community Development	001.1050.531013	Code Enforcement Services	-	-	\$3,000	\$3,000
General Fund	Community Development	001.1050.534000	Contractual Service	\$80,000	\$560	\$75,000	\$80,000
General Fund	Community Development	001.1050.540000	Travel & Training	\$5,201	\$21,894	\$10,000	\$13,000
General Fund	Community Development	001.1050.541000	Cellular Telephone	\$4,666	\$9,733	\$4,000	\$7,300
General Fund	Community Development	001.1050.542000	Postage	\$14,309	\$10,460	\$7,000	\$7,000
General Fund	Community Development	001.1050.547000	Printing and Binding	\$13,928	\$8,009	\$6,000	\$6,000
General Fund	Community Development	001.1050.548000	Promotions & Pub Rltns	\$2,123	\$3,697	\$5,000	\$5,000
General Fund	Community Development	001.1050.549002	Business Tax	\$47,557	\$31,427	\$8,000	\$24,000
General Fund	Community Development	001.1050.549006	Legal Advertisements	\$705	-	\$3,000	\$3,000
General Fund	Community Development	001.1050.551000	Office Supplies	\$5,908	\$52,692	\$14,000	\$15,000
General Fund	Community Development	001.1050.552005	Gasoline & Oil	-	-	-	-
General Fund	Community Development	001.1050.554000	Dues & Subscriptions	\$23,336	\$37,782	\$26,000	\$66,000
General Fund	Community Development	001.1050.583001	FEMA Flood Mitigation Program	-	-	-	-
General Fund	Community Development	001.1050.599002	Budgeted Contingency	-	-	-	\$8,000
General Fund	Community Development		(Department Total)	\$1,536,136	\$1,756,873	\$1,042,250	\$1,299,510
General Fund	Finance	001.1100.512000	Salaries & Wages	\$500,849	\$641,702	\$305,200	\$323,700
General Fund	Finance	001.1100.514000	Overtime	\$373	\$1,158	-	-
General Fund	Finance	001.1100.521000	Social Security	\$33,987	\$44,623	\$23,700	\$25,200
General Fund	Finance	001.1100.522001	ICMA 401(a) Plan	\$10,252	-	-	-
General Fund	Finance	001.1100.522002	FRS - Regular Class	\$291,788	\$82,070	\$42,800	\$45,500

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	Finance	001.1100.522003	FRS - DROP	-	-	-	-
General Fund	Finance	001.1100.522005	FRS - Senior Management Class	-	-	-	-
General Fund	Finance	001.1100.523000	Group Insurance	\$109,745	\$105,025	\$54,000	\$54,000
General Fund	Finance	001.1100.523003	Group Insurance - Dependents	-	-	-	-
General Fund	Finance	001.1100.524000	Worker's Compensation	\$393	\$332	\$500	\$500
General Fund	Finance	001.1100.525000	Unemployment Compensation	-	-	-	-
General Fund	Finance	001.1100.531000	Professional Services	\$208,850	\$216,800	\$125,000	\$130,600
General Fund	Finance	001.1100.531009	Pre Employment Services	-	-	-	-
General Fund	Finance	001.1100.531011	Software Support Services	\$78,783	\$129,262	\$90,500	\$95,500
General Fund	Finance	001.1100.532000	Accounting and Auditing	\$107,140	\$119,840	\$80,200	\$66,500
General Fund	Finance	001.1100.534000	Contractual Service	-	-	-	-
General Fund	Finance	001.1100.540000	Travel & Training	\$1,596	\$1,601	\$2,000	\$2,000
General Fund	Finance	001.1100.541000	Cellular Telephone	-	-	\$300	\$300
General Fund	Finance	001.1100.542000	Postage	\$1,759	\$1,578	\$1,500	\$4,000
General Fund	Finance	001.1100.547000	Printing and Binding	\$4,546	\$3,332	\$3,500	\$1,000
General Fund	Finance	001.1100.549000	Other Current Charges	(\$6,188)	\$163	-	-
General Fund	Finance	001.1100.549001	Bank Service Charges	\$15,568	\$20,324	\$12,500	\$12,500
General Fund	Finance	001.1100.549003	Cash Short (Over)	-	-	-	-
General Fund	Finance	001.1100.549004	Debt-Related Fees	\$3,660	\$7,160	\$5,000	\$5,000
General Fund	Finance	001.1100.549006	Legal Advertisements	-	\$5,588	\$4,000	\$4,500
General Fund	Finance	001.1100.551000	Office Supplies	\$753	\$336	\$1,200	\$1,200
General Fund	Finance	001.1100.554000	Dues & Subscriptions	\$858	-	\$1,000	\$1,000
General Fund	Finance	001.1100.599002	Budgeted Contingency	-	-	\$14,000	\$14,000
General Fund	Finance		(Department Total)	\$1,364,712	\$1,380,895	\$766,900	\$787,000
General Fund	Fire/Ems	001.4000.512000	Salaries & Wages	\$2,705,952	\$3,406,002	\$2,126,200	\$2,281,400
General Fund	Fire/Ems	001.4000.514000	Overtime	\$352,026	\$633,106	\$141,000	\$131,500
General Fund	Fire/Ems	001.4000.521000	Social Security	\$220,314	\$291,528	\$175,900	\$186,700
General Fund	Fire/Ems	001.4000.522001	ICMA 401(a) Plan	\$2,765	-	-	-
General Fund	Fire/Ems	001.4000.522002	FRS - Regular Class	\$103,190	\$21,541	\$11,200	\$8,925
General Fund	Fire/Ems	001.4000.522003	FRS - DROP	-	-	-	\$17,500
General Fund	Fire/Ems	001.4000.522004	FRS - Special Risk	\$951,861	\$1,282,838	\$627,400	\$676,575
General Fund	Fire/Ems	001.4000.523000	Group Insurance	\$529,763	\$614,272	\$414,000	\$328,500

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	Fire/Ems	001.4000.523002	A.D.& D. - Firefighters	\$7,832	\$7,942	-	\$5,400
General Fund	Fire/Ems	001.4000.524000	Worker's Compensation	\$59,452	\$64,709	\$80,800	\$76,250
General Fund	Fire/Ems	001.4000.531009	Pre Employment Services	\$7,211	\$23,265	\$33,800	\$17,500
General Fund	Fire/Ems	001.4000.532000	Accounting and Auditing	-	-	\$3,000	\$3,000
General Fund	Fire/Ems	001.4000.534000	Contractual Service	\$53,313	\$65,445	\$34,800	\$30,700
General Fund	Fire/Ems	001.4000.540000	Travel & Training	\$15,419	\$21,908	\$41,600	\$49,300
General Fund	Fire/Ems	001.4000.541000	Cellular Telephone	\$8,178	\$9,755	\$5,600	\$6,500
General Fund	Fire/Ems	001.4000.542000	Postage	\$785	\$630	\$700	\$700
General Fund	Fire/Ems	001.4000.543001	Electric - Buildings	\$27,832	\$28,744	\$16,000	\$17,000
General Fund	Fire/Ems	001.4000.543009	Solid Waste Disposal	\$6,000	\$7,757	\$3,500	\$3,700
General Fund	Fire/Ems	001.4000.543010	Telephone	\$4,842	\$4,531	\$13,000	\$3,000
General Fund	Fire/Ems	001.4000.544000	Rentals & Leases	\$3,666	\$3,971	\$2,200	\$2,250
General Fund	Fire/Ems	001.4000.545000	General Insurance	\$40,083	\$43,697	\$25,000	\$25,000
General Fund	Fire/Ems	001.4000.546001	Maintenance Auto Equipment	\$71,616	\$80,190	\$75,000	\$70,000
General Fund	Fire/Ems	001.4000.546002	Maint Other Equipment	\$47,036	\$71,494	\$14,000	\$18,050
General Fund	Fire/Ems	001.4000.546003	Maintenance Building	\$51,911	\$49,401	\$1,253,000	\$55,550
General Fund	Fire/Ems	001.4000.546009	Maintenance Radio Equipment	\$13,248	\$1,164	\$9,500	\$11,000
General Fund	Fire/Ems	001.4000.547000	Printing and Binding	\$1,207	\$920	\$500	\$500
General Fund	Fire/Ems	001.4000.548000	Promotions & Pub Rltns	\$62,001	\$76,030	\$19,950	\$23,950
General Fund	Fire/Ems	001.4000.549000	Other Current Charges	-	\$1,746,541	\$6,540,000	-
General Fund	Fire/Ems	001.4000.549007	Licenses & Permits	-	\$4,889	\$3,500	\$3,500
General Fund	Fire/Ems	001.4000.551000	Office Supplies	\$1,255	\$1,972	\$2,500	\$2,500
General Fund	Fire/Ems	001.4000.552000	Departmental Supplies	\$27,166	\$166,083	\$54,700	\$55,600
General Fund	Fire/Ems	001.4000.552003	Tools	\$483	\$17,136	\$6,000	\$7,500
General Fund	Fire/Ems	001.4000.552004	Uniforms	\$89,004	\$93,919	\$72,100	\$144,140
General Fund	Fire/Ems	001.4000.552005	Gasoline & Oil	\$35,192	\$33,999	\$27,000	\$35,000
General Fund	Fire/Ems	001.4000.554000	Dues & Subscriptions	\$7,889	\$8,492	\$7,500	\$10,250
General Fund	Fire/Ems	001.4000.563000	Capital Improvements	\$6,120	\$14,934	\$75,000	-
General Fund	Fire/Ems	001.4000.564000	Capital Equipment	\$317,669	\$224,336	\$310,000	\$63,000
General Fund	Fire/Ems	001.4000.599002	Budgeted Contingency	-	-	\$40,000	\$44,000
General Fund	Fire/Ems		(Department Total)	\$5,832,281	\$9,123,142	\$12,265,950	\$4,415,940
General Fund	Human Resources	001.1030.512000	Salaries & Wages	-	-	-	\$115,000

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	Human Resources	001.1030.521000	Social Security	-	-	-	\$8,900
General Fund	Human Resources	001.1030.522001	ICMA 401(a) Plan	-	-	-	-
General Fund	Human Resources	001.1030.522002	FRS - Regular Class	-	-	-	\$16,200
General Fund	Human Resources	001.1030.523000	Group Insurance	-	-	-	\$18,000
General Fund	Human Resources	001.1030.524000	Worker's Compensation	-	-	-	\$200
General Fund	Human Resources	001.1030.531000	Professional Services	\$18,820	\$56,622	\$50,000	\$10,000
General Fund	Human Resources	001.1030.531004	Criminal Records Check	\$10,796	\$13,198	\$6,000	\$10,000
General Fund	Human Resources	001.1030.531009	Pre Employment Services	\$6,402	\$9,968	\$35,000	\$5,000
General Fund	Human Resources	001.1030.531011	Software Support Services	\$68,968	\$85,933	\$48,000	\$48,000
General Fund	Human Resources	001.1030.534000	Contractual Service	-	-	-	-
General Fund	Human Resources	001.1030.540000	Travel & Training	\$2,398	-	\$2,000	\$2,000
General Fund	Human Resources	001.1030.541000	Cellular Telephone	-	-	-	-
General Fund	Human Resources	001.1030.544000	Rentals & Leases	-	-	\$2,000	-
General Fund	Human Resources	001.1030.547000	Printing and Binding	-	-	-	-
General Fund	Human Resources	001.1030.548000	Promotions & Pub Rltns	\$2,988	\$9,126	\$2,000	\$2,000
General Fund	Human Resources	001.1030.549000	Other Current Charges	-	\$1,650	\$1,000	\$3,000
General Fund	Human Resources	001.1030.551000	Office Supplies	\$285	\$301	\$200	\$200
General Fund	Human Resources	001.1030.552000	Departmental Supplies	-	-	-	-
General Fund	Human Resources	001.1030.552004	Uniforms	-	-	-	-
General Fund	Human Resources	001.1030.554000	Dues & Subscriptions	-	-	-	-
General Fund	Human Resources	001.1030.564000	Capital Equipment	-	-	-	-
General Fund	Human Resources	001.1030.599002	Budgeted Contingency	-	-	\$2,000	\$2,000
General Fund	Human Resources		(Department Total)	\$110,658	\$176,799	\$148,200	\$240,500
General Fund	Information Technology	001.1010.512000	Salaries & Wages	-	-	-	-
General Fund	Information Technology	001.1010.521000	Social Security	-	-	-	-
General Fund	Information Technology	001.1010.524000	Worker's Compensation	-	-	-	-
General Fund	Information Technology	001.1010.531003	Computer Hardware Support Svcs	\$378,204	\$422,402	\$172,000	\$175,000
General Fund	Information Technology	001.1010.531005	IT Services	\$43,042	\$153,750	\$75,000	\$76,000
General Fund	Information Technology	001.1010.541000	Cellular Telephone	\$92	\$655	\$5,000	\$500
General Fund	Information Technology	001.1010.564000	Capital Equipment	-	-	\$10,000	-
General Fund	Information Technology	001.1010.599002	Budgeted Contingency	-	-	\$5,000	\$5,000
General Fund	Information Technology		(Department Total)	\$421,338	\$576,807	\$267,000	\$256,500

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	John's Pass Village	001.8000.522002	FRS - Regular Class	-	-	-	-
General Fund	John's Pass Village	001.8000.534000	Contractual Service	\$26,585	\$39,898	\$20,000	\$18,000
General Fund	John's Pass Village	001.8000.543001	Electric - Buildings	\$5,733	\$4,840	\$5,000	\$3,500
General Fund	John's Pass Village	001.8000.543007	Electric - Street Lights	\$28,218	\$28,921	\$14,000	\$15,000
General Fund	John's Pass Village	001.8000.543009	Solid Waste Disposal	\$140,000	\$140,000	\$70,000	\$72,000
General Fund	John's Pass Village	001.8000.543010	Telephone	-	-	-	-
General Fund	John's Pass Village	001.8000.543011	Water Service - Buildings	\$24,209	\$24,848	\$12,000	\$12,500
General Fund	John's Pass Village	001.8000.545000	General Insurance	\$75,275	\$72,411	\$58,000	\$58,000
General Fund	John's Pass Village	001.8000.546002	Maint Other Equipment	-	-	-	-
General Fund	John's Pass Village	001.8000.546003	Maintenance Building	\$6,328	\$18,460	\$18,000	\$18,000
General Fund	John's Pass Village	001.8000.546008	Maintenance Grounds/Parks	\$221,714	\$15,780	\$250,000	\$100,000
General Fund	John's Pass Village	001.8000.546012	Maintenance South Beach Park	\$9,522	\$4,687	\$250,000	\$25,000
General Fund	John's Pass Village	001.8000.546016	Maintenance Dredging	\$83,037	\$88,958	\$1,375,000	-
General Fund	John's Pass Village	001.8000.552000	Departmental Supplies	\$172	\$5,471	\$20,000	\$20,000
General Fund	John's Pass Village	001.8000.563000	Capital Improvements	-	-	\$250,000	\$250,000
General Fund	John's Pass Village	001.8000.563004	Seawall Improvements	-	-	-	-
General Fund	John's Pass Village	001.8000.599002	Budgeted Contingency	-	-	-	\$5,000
General Fund	John's Pass Village		(Department Total)	\$620,793	\$444,274	\$2,342,000	\$597,000
General Fund	Law Enforcement	001.4010.531006	Law Enforcement Services	\$3,185,272	\$3,402,252	\$1,835,000	\$1,945,100
General Fund	Law Enforcement	001.4010.534004	County Services	-	-	-	-
General Fund	Law Enforcement	001.4010.541000	Cellular Telephone	\$1,731	\$1,112	\$1,000	\$1,000
General Fund	Law Enforcement	001.4010.599002	Budgeted Contingency	-	-	\$30,000	\$18,000
General Fund	Law Enforcement		(Department Total)	\$3,187,003	\$3,403,364	\$1,866,000	\$1,964,100
General Fund	Legal Services	001.1020.531001	City Attorney - Retainer	\$187,993	\$180,000	\$90,000	\$90,000
General Fund	Legal Services	001.1020.531002	City Attorney - Non-retainer	\$160,259	\$137,560	\$100,000	\$100,000
General Fund	Legal Services	001.1020.531007	Other Legal Expenses	\$9,476	\$2,000	\$1,500	\$1,500
General Fund	Legal Services	001.1020.534004	County Services	-	-	-	-
General Fund	Legal Services	001.1020.599002	Budgeted Contingency	-	-	\$5,000	\$5,000
General Fund	Legal Services		(Department Total)	\$357,727	\$319,560	\$196,500	\$196,500
General Fund	Non-Departmental	001.1400.512000	Salaries & Wages	-	-	-	\$89,500
General Fund	Non-Departmental	001.1400.521000	Social Security	-	-	-	\$6,900
General Fund	Non-Departmental	001.1400.522002	FRS - Regular Class	-	-	-	\$12,600

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	Non-Departmental	001.1400.523000	Group Insurance	-	-	-	\$18,000
General Fund	Non-Departmental	001.1400.524000	Worker's Compensation	-	-	-	\$100
General Fund	Non-Departmental	001.1400.531003	Computer Hardware Support Svcs	-	\$104,880	-	\$12,000
General Fund	Non-Departmental	001.1400.531005	IT Services	\$3,699	-	-	-
General Fund	Non-Departmental	001.1400.531011	Software Support Services	\$2,437	\$10,261	\$26,000	\$23,500
General Fund	Non-Departmental	001.1400.534000	Contractual Service	\$257,594	\$151,406	\$135,000	\$104,000
General Fund	Non-Departmental	001.1400.540000	Travel & Training	-	-	-	-
General Fund	Non-Departmental	001.1400.541000	Cellular Telephone	-	-	-	-
General Fund	Non-Departmental	001.1400.542000	Postage	-	\$213	-	-
General Fund	Non-Departmental	001.1400.543000	Utilities	\$29,361	\$26,930	\$15,000	\$17,000
General Fund	Non-Departmental	001.1400.543001	Electric - Buildings	\$68,877	\$80,300	\$39,000	\$40,000
General Fund	Non-Departmental	001.1400.543009	Solid Waste Disposal	\$12,000	\$15,000	\$9,000	\$13,000
General Fund	Non-Departmental	001.1400.543010	Telephone	\$53,768	\$68,987	\$38,400	\$39,500
General Fund	Non-Departmental	001.1400.544000	Rentals & Leases	\$414,544	\$17,693	\$15,000	\$10,000
General Fund	Non-Departmental	001.1400.545000	General Insurance	\$342,592	\$401,183	\$230,000	\$230,000
General Fund	Non-Departmental	001.1400.546002	Maint Other Equipment	\$7,278	\$21,924	\$10,000	\$12,750
General Fund	Non-Departmental	001.1400.546003	Maintenance Building	\$101,104	\$88,554	\$120,000	\$166,150
General Fund	Non-Departmental	001.1400.546010	Maintenance Streets	-	-	-	-
General Fund	Non-Departmental	001.1400.547000	Printing and Binding	\$2,195	-	\$1,500	-
General Fund	Non-Departmental	001.1400.548000	Promotions & Pub Rltns	-	\$10,170	\$5,000	-
General Fund	Non-Departmental	001.1400.548001	Christmas Decorations	\$65,932	\$101,685	\$52,000	\$53,000
General Fund	Non-Departmental	001.1400.548002	Fireworks	\$50,000	\$70,000	\$55,000	\$80,000
General Fund	Non-Departmental	001.1400.548004	Other Contributions & Donations	-	-	-	\$2,000
General Fund	Non-Departmental	001.1400.549008	Bad Debt Expense	\$432	(\$732)	-	-
General Fund	Non-Departmental	001.1400.549999	Pending Expenditures	-	-	-	-
General Fund	Non-Departmental	001.1400.550001	Disaster Related Expenses	\$14,073	\$10,374,916	-	-
General Fund	Non-Departmental	001.1400.551000	Office Supplies	\$9,048	\$12,595	\$7,500	\$7,000
General Fund	Non-Departmental	001.1400.552000	Departmental Supplies	\$18,351	\$14,239	\$8,000	\$8,000
General Fund	Non-Departmental	001.1400.554000	Dues & Subscriptions	\$4,370	\$1,588	\$1,200	\$1,500
General Fund	Non-Departmental	001.1400.561000	Land	-	-	\$18,120,000	-
General Fund	Non-Departmental	001.1400.563000	Capital Improvements	-	-	-	-
General Fund	Non-Departmental	001.1400.563001	Gulf Blvd. Improvements	-	-	-	-

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	Non-Departmental	001.1400.563003	Municipal Complex Reconstruct	-	-	-	-
General Fund	Non-Departmental	001.1400.564000	Capital Equipment	-	-	-	-
General Fund	Non-Departmental	001.1400.568000	Capital Outlay - Leasing Activities	-	-	-	-
General Fund	Non-Departmental	001.1400.572002	Interest Expense - Leases	\$1,988	\$1,369	-	-
General Fund	Non-Departmental	001.1400.582002	Gulf Beaches Library	\$186,482	\$204,710	\$100,000	\$105,000
General Fund	Non-Departmental	001.1400.591002	Transfer to Debt Service Fund	\$597,850	\$598,250	\$299,125	\$298,925
General Fund	Non-Departmental	001.1400.591004	Transfer to Stormwater Fund	\$2,990,000	-	\$1,496,150	\$1,495,500
General Fund	Non-Departmental	001.1400.591007	Transfer to Archibald Fund	\$4,400,000	-	-	-
General Fund	Non-Departmental	001.1400.599002	Budgeted Contingency	-	-	\$15,000	\$15,000
General Fund	Non-Departmental		(Department Total)	\$9,633,976	\$12,376,121	\$20,797,875	\$2,860,925
General Fund	Parks	001.4900.534000	Contractual Service	-	-	-	-
General Fund	Parks	001.4900.543001	Electric - Buildings	\$415	-	-	-
General Fund	Parks	001.4900.543009	Solid Waste Disposal	\$40,000	\$36,000	\$21,600	\$24,000
General Fund	Parks	001.4900.543012	Water Service - Medians	\$12,210	\$13,141	\$7,500	\$7,500
General Fund	Parks	001.4900.543013	Water Service - Parks	\$39,133	\$38,827	\$24,000	\$24,000
General Fund	Parks	001.4900.545000	General Insurance	\$27,259	\$27,540	\$18,000	\$18,000
General Fund	Parks	001.4900.552005	Gasoline & Oil	-	-	\$500	-
General Fund	Parks	001.4900.563000	Capital Improvements	-	-	-	-
General Fund	Parks	001.4900.599002	Budgeted Contingency	-	-	\$1,500	\$2,000
General Fund	Parks		(Department Total)	\$119,017	\$115,508	\$73,100	\$75,500
General Fund	Public Works Administration	001.3000.512000	Salaries & Wages	\$429,275	\$549,661	\$261,000	\$203,200
General Fund	Public Works Administration	001.3000.514000	Overtime	\$6,761	\$29,128	\$1,200	\$11,800
General Fund	Public Works Administration	001.3000.521000	Social Security	\$32,709	\$43,638	\$20,700	\$16,900
General Fund	Public Works Administration	001.3000.522001	ICMA 401(a) Plan	\$13,038	-	\$8,500	-
General Fund	Public Works Administration	001.3000.522002	FRS - Regular Class	\$290,279	\$72,616	\$23,720	\$30,260
General Fund	Public Works Administration	001.3000.522003	FRS - DROP	\$13,922	\$61,588	\$10,900	-
General Fund	Public Works Administration	001.3000.522005	FRS - Senior Management Class	-	-	-	-
General Fund	Public Works Administration	001.3000.523000	Group Insurance	\$50,708	\$52,020	\$50,400	\$32,400
General Fund	Public Works Administration	001.3000.524000	Worker's Compensation	\$8,117	\$7,104	\$9,240	\$4,820
General Fund	Public Works Administration	001.3000.531000	Professional Services	\$7,988	\$16,275	\$5,000	\$8,500
General Fund	Public Works Administration	001.3000.531011	Software Support Services	\$367	\$536	\$1,800	\$14,000
General Fund	Public Works Administration	001.3000.540000	Travel & Training	\$8,307	\$1,167	\$5,000	\$5,000

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	Public Works Administration	001.3000.541000	Cellular Telephone	\$3,625	\$3,546	\$1,800	\$4,200
General Fund	Public Works Administration	001.3000.542000	Postage	\$81	\$197	\$500	\$500
General Fund	Public Works Administration	001.3000.543001	Electric - Buildings	\$538	(\$29)	\$1,000	\$1,000
General Fund	Public Works Administration	001.3000.543010	Telephone	\$3,008	\$440	\$1,500	-
General Fund	Public Works Administration	001.3000.544000	Rentals & Leases	\$32,776	\$33,866	\$20,000	\$5,000
General Fund	Public Works Administration	001.3000.545000	General Insurance	\$98,608	\$99,743	\$85,000	\$85,000
General Fund	Public Works Administration	001.3000.546001	Maintenance Auto Equipment	\$32,058	\$16,200	\$5,000	\$5,000
General Fund	Public Works Administration	001.3000.546002	Maint Other Equipment	\$8,312	\$16,817	\$8,500	\$12,000
General Fund	Public Works Administration	001.3000.546003	Maintenance Building	\$3,023	\$11,719	\$5,000	\$2,500
General Fund	Public Works Administration	001.3000.546010	Maintenance Streets	\$16,668	\$123,494	\$100,000	\$100,000
General Fund	Public Works Administration	001.3000.546011	Maintenance Signs & Signals	\$8,489	\$27,557	\$20,000	\$20,000
General Fund	Public Works Administration	001.3000.546017	Gulf Blvd Undergrounding	\$1,420,085	\$763,011	\$250,000	-
General Fund	Public Works Administration	001.3000.551000	Office Supplies	\$1,819	\$388	\$1,500	\$1,500
General Fund	Public Works Administration	001.3000.552000	Departmental Supplies	\$15,209	\$20,454	\$8,000	\$8,000
General Fund	Public Works Administration	001.3000.552002	Flag Supplies	\$3,480	-	\$2,000	\$2,000
General Fund	Public Works Administration	001.3000.552003	Tools	\$7,896	\$13,056	\$9,000	\$5,500
General Fund	Public Works Administration	001.3000.552004	Uniforms	\$1,095	\$647	\$800	\$800
General Fund	Public Works Administration	001.3000.552005	Gasoline & Oil	\$15,841	\$13,069	\$8,000	\$8,000
General Fund	Public Works Administration	001.3000.554000	Dues & Subscriptions	\$1,996	\$44	\$500	\$15,000
General Fund	Public Works Administration	001.3000.561000	Land	-	-	-	-
General Fund	Public Works Administration	001.3000.563000	Capital Improvements	-	-	-	-
General Fund	Public Works Administration	001.3000.564000	Capital Equipment	\$109,760	\$19,540	\$135,000	-
General Fund	Public Works Administration	001.3000.599002	Budgeted Contingency	-	-	\$15,000	\$18,000
General Fund	Public Works Administration		(Department Total)	\$2,645,838	\$1,997,490	\$1,075,560	\$620,880
General Fund	Recreation	001.5000.512000	Salaries & Wages	\$936,240	\$987,198	\$527,300	\$633,100
General Fund	Recreation	001.5000.514000	Overtime	\$43,214	\$63,658	\$16,200	\$19,000
General Fund	Recreation	001.5000.521000	Social Security	\$73,019	\$77,871	\$43,300	\$51,100
General Fund	Recreation	001.5000.522001	ICMA 401(a) Plan	\$13,324	-	-	-
General Fund	Recreation	001.5000.522002	FRS - Regular Class	\$323,507	\$150,142	\$71,000	\$89,400
General Fund	Recreation	001.5000.522003	FRS - DROP	-	-	-	-
General Fund	Recreation	001.5000.522005	FRS - Senior Management Class	-	-	-	-
General Fund	Recreation	001.5000.523000	Group Insurance	\$126,288	\$107,498	\$108,000	\$126,000

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	Recreation	001.5000.524000	Worker's Compensation	\$6,393	\$5,038	\$5,700	\$6,100
General Fund	Recreation	001.5000.525000	Unemployment Compensation	-	-	-	-
General Fund	Recreation	001.5000.531000	Professional Services	\$22,244	\$28,474	\$7,000	\$7,000
General Fund	Recreation	001.5000.531011	Software Support Services	\$24,800	\$20,929	\$15,000	\$15,000
General Fund	Recreation	001.5000.534000	Contractual Service	\$152,171	\$129,901	\$75,000	\$75,000
General Fund	Recreation	001.5000.534001	Athletic Programming	\$67,162	\$5,499	\$40,000	\$40,000
General Fund	Recreation	001.5000.534006	MB Little League	\$14,767	\$2,636	\$10,000	\$10,000
General Fund	Recreation	001.5000.534007	Recreation Instructors	\$50,350	\$30,951	\$20,000	\$20,000
General Fund	Recreation	001.5000.534009	Senior Programming	\$34,076	\$29,124	\$15,000	\$20,000
General Fund	Recreation	001.5000.534010	Temporary Services	-	\$990	\$2,000	\$1,000
General Fund	Recreation	001.5000.534012	Umpires & Officials	\$13,330	\$920	\$10,000	\$5,000
General Fund	Recreation	001.5000.540000	Travel & Training	\$7,851	\$14,901	\$5,000	\$5,000
General Fund	Recreation	001.5000.541000	Cellular Telephone	\$4,258	\$5,265	\$2,000	\$2,000
General Fund	Recreation	001.5000.542000	Postage	\$59	\$61	\$100	\$50
General Fund	Recreation	001.5000.543001	Electric - Buildings	\$23,197	\$27,191	\$12,000	\$12,000
General Fund	Recreation	001.5000.543002	Electric - Ball Fields	\$33,580	\$25,006	\$17,500	\$17,500
General Fund	Recreation	001.5000.543009	Solid Waste Disposal	\$15,000	\$16,000	\$8,000	\$8,000
General Fund	Recreation	001.5000.543010	Telephone	\$6,936	\$5,749	\$3,000	\$3,000
General Fund	Recreation	001.5000.544000	Rentals & Leases	\$34,515	\$6,109	\$25,000	\$10,000
General Fund	Recreation	001.5000.545000	General Insurance	\$85,583	\$60,110	\$32,000	\$32,000
General Fund	Recreation	001.5000.546001	Maintenance Auto Equipment	\$23,069	\$24,859	\$7,500	\$7,500
General Fund	Recreation	001.5000.546002	Maint Other Equipment	\$7,236	\$6,621	\$5,000	\$5,000
General Fund	Recreation	001.5000.546003	Maintenance Building	\$84,052	\$130,033	\$18,000	\$18,000
General Fund	Recreation	001.5000.546008	Maintenance Grounds/Parks	\$134,694	\$75,915	\$85,000	\$85,000
General Fund	Recreation	001.5000.547000	Printing and Binding	\$2,822	\$18,754	\$6,000	\$4,000
General Fund	Recreation	001.5000.548000	Promotions & Pub Rltns	\$366,836	\$538,785	\$250,000	\$250,000
General Fund	Recreation	001.5000.549001	Bank Service Charges	\$25,782	\$18,522	\$10,000	\$10,000
General Fund	Recreation	001.5000.549003	Cash Short (Over)	(\$28)	\$34	-	-
General Fund	Recreation	001.5000.549007	Licenses & Permits	\$748	\$268	\$500	\$250
General Fund	Recreation	001.5000.551000	Office Supplies	\$1,602	\$1,086	\$2,000	\$2,000
General Fund	Recreation	001.5000.551001	Supplies-After School Program	\$13,888	\$11,998	\$10,000	\$10,000
General Fund	Recreation	001.5000.551002	Supplies-Summer Program	\$44,467	\$61,352	\$25,000	\$30,000

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	Recreation	001.5000.552000	Departmental Supplies	\$50,592	\$71,656	\$55,000	\$50,000
General Fund	Recreation	001.5000.552004	Uniforms	\$5,961	\$5,922	\$3,000	\$3,500
General Fund	Recreation	001.5000.552005	Gasoline & Oil	\$14,540	\$11,612	\$8,000	\$6,500
General Fund	Recreation	001.5000.554000	Dues & Subscriptions	\$345	\$1,098	-	\$1,500
General Fund	Recreation	001.5000.563000	Capital Improvements	\$10,080	\$126,337	-	-
General Fund	Recreation	001.5000.564000	Capital Equipment	\$23,222	\$37,539	-	-
General Fund	Recreation	001.5000.599002	Budgeted Contingency	-	-	\$25,000	\$25,000
General Fund	Recreation		(Department Total)	\$2,921,770	\$2,943,611	\$1,580,100	\$1,715,500
General Fund	Redington Station	001.4020.512000	Salaries & Wages	-	-	-	\$512,300
General Fund	Redington Station	001.4020.514000	Overtime	-	-	-	\$35,400
General Fund	Redington Station	001.4020.521000	Social Security	-	-	-	\$42,600
General Fund	Redington Station	001.4020.522002	FRS - Regular Class	-	-	-	\$2,975
General Fund	Redington Station	001.4020.522004	FRS - Special Risk	-	-	-	\$185,125
General Fund	Redington Station	001.4020.523000	Group Insurance	-	-	-	\$121,500
General Fund	Redington Station	001.4020.523002	A.D.& D. - Firefighters	-	-	-	-
General Fund	Redington Station	001.4020.524000	Worker's Compensation	-	-	-	\$20,350
General Fund	Redington Station	001.4020.531009	Pre Employment Services	-	-	-	\$5,200
General Fund	Redington Station	001.4020.532000	Accounting and Auditing	-	-	-	\$3,000
General Fund	Redington Station	001.4020.534000	Contractual Service	-	-	-	\$13,350
General Fund	Redington Station	001.4020.540000	Travel And Training	-	-	-	-
General Fund	Redington Station	001.4020.541000	Cellular Telephone	-	-	-	-
General Fund	Redington Station	001.4020.542000	Postage	-	-	-	\$150
General Fund	Redington Station	001.4020.543001	Electric - Buildings	-	-	-	-
General Fund	Redington Station	001.4020.543009	Solid Waste Disposal	-	-	-	-
General Fund	Redington Station	001.4020.543010	Telephone	-	-	-	-
General Fund	Redington Station	001.4020.544000	Rentals & Leases	-	-	-	-
General Fund	Redington Station	001.4020.545000	General Insurance	-	-	-	\$4,000
General Fund	Redington Station	001.4020.546001	Maintenance Auto Equipment	-	-	-	\$3,500
General Fund	Redington Station	001.4020.546002	Maint Other Equipment	-	-	-	-
General Fund	Redington Station	001.4020.546003	Maintenance Building	-	-	-	-
General Fund	Redington Station	001.4020.546009	Maintenance Radio Equipment	-	-	-	-
General Fund	Redington Station	001.4020.547000	Printing and Binding	-	-	-	-

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
General Fund	Redington Station	001.4020.548000	Promotions & Pub Rltns	-	-	-	-
General Fund	Redington Station	001.4020.549000	Other Current Charges	-	-	-	-
General Fund	Redington Station	001.4020.549007	Licenses & Permits	-	-	-	\$1,200
General Fund	Redington Station	001.4020.551000	Office Supplies	-	-	-	\$1,000
General Fund	Redington Station	001.4020.552000	Department Supplies	-	-	-	\$10,000
General Fund	Redington Station	001.4020.552003	Tools	-	-	-	-
General Fund	Redington Station	001.4020.552004	Uniforms	-	-	-	\$55,210
General Fund	Redington Station	001.4020.552005	Gasoline & Oil	-	-	-	\$7,000
General Fund	Redington Station	001.4020.554000	Dues & Subscriptions	-	-	-	-
General Fund	Redington Station	001.4020.564000	Capital Equipment	-	-	-	-
General Fund	Redington Station	001.4020.599002	Contingencies	-	-	-	\$5,000
General Fund	Redington Station		(Department Total)	-	-	-	\$1,028,860
General Fund			(Fund Total)	\$31,437,703	\$37,533,602	\$44,379,685	\$17,662,615
Local Option Sales Tax Fund	Fire/Ems	103.4000.563000	Capital Improvements	-	-	\$400,000	-
Local Option Sales Tax Fund	Fire/Ems	103.4000.564000	Capital Equipment	\$173,247	\$124,859	-	\$100,000
Local Option Sales Tax Fund	Fire/Ems		(Department Total)	\$173,247	\$124,859	\$400,000	\$100,000
Local Option Sales Tax Fund	John's Pass Village	103.8000.563000	Capital Improvements	-	-	-	-
Local Option Sales Tax Fund	John's Pass Village		(Department Total)	-	-	-	-
Local Option Sales Tax Fund	Public Works Administration	103.3000.563000	Capital Improvements	\$842,040	-	\$250,000	-
Local Option Sales Tax Fund	Public Works Administration	103.3000.564000	Capital Equipment	-	-	-	-
Local Option Sales Tax Fund	Public Works Administration		(Department Total)	\$842,040	-	\$250,000	-
Local Option Sales Tax Fund	Recreation	103.5000.552000	Department Supplies	\$26	-	-	-
Local Option Sales Tax Fund	Recreation	103.5000.563000	Capital Improvements	\$116,618	-	\$1,000,000	-
Local Option Sales Tax Fund	Recreation	103.5000.564000	Capital Equipment	\$368,684	\$125,923	-	-
Local Option Sales Tax Fund	Recreation		(Department Total)	\$485,328	\$125,923	\$1,000,000	-
Local Option Sales Tax Fund	Special Projects	103.9000.563000	Capital Improvements	-	-	-	-
Local Option Sales Tax Fund	Special Projects	103.9000.564000	Capital Equipment	-	-	-	-
Local Option Sales Tax Fund	Special Projects	103.9000.591002	Transfer to Debt Service Fund	-	-	-	-
Local Option Sales Tax Fund	Special Projects	103.9000.599002	Budgeted Contingency	-	-	-	-
Local Option Sales Tax Fund	Special Projects		(Department Total)	-	-	-	-
Local Option Sales Tax Fund			(Fund Total)	\$1,500,616	\$250,782	\$1,650,000	\$100,000
Impact Fee Fund	Fire/Ems	105.4000.563000	Capital Improvements	-	-	-	-

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
Impact Fee Fund	Fire/Ems	105.4000.564000	Capital Equipment	-	-	-	-
Impact Fee Fund	Fire/Ems		(Department Total)	-	-	-	-
Impact Fee Fund	Public Works Streets	105.3100.563000	Capital Improvements	-	-	-	-
Impact Fee Fund	Public Works Streets	105.3100.564000	Capital Equipment	-	-	-	-
Impact Fee Fund	Public Works Streets		(Department Total)	-	-	-	-
Impact Fee Fund	Recreation	105.5000.563000	Capital Improvements	-	-	-	-
Impact Fee Fund	Recreation	105.5000.564000	Capital Equipment	-	-	-	-
Impact Fee Fund	Recreation		(Department Total)	-	-	-	-
Impact Fee Fund			(Fund Total)	-	-	-	-
Archibald Park Fund	Archibald	110.9910.512000	Salaries & Wages	\$331,820	\$431,097	\$213,100	\$239,400
Archibald Park Fund	Archibald	110.9910.514000	Overtime	\$19,882	\$28,036	\$6,700	\$7,800
Archibald Park Fund	Archibald	110.9910.521000	Social Security	\$26,123	\$34,048	\$17,200	\$19,300
Archibald Park Fund	Archibald	110.9910.522001	ICMA 401(a) Plan	\$5,406	-	-	-
Archibald Park Fund	Archibald	110.9910.522002	FRS - Regular Class	\$98,328	\$60,883	\$30,900	\$34,800
Archibald Park Fund	Archibald	110.9910.522003	FRS - DROP	-	-	-	-
Archibald Park Fund	Archibald	110.9910.523000	Group Insurance	\$96,057	\$108,197	\$72,000	\$72,000
Archibald Park Fund	Archibald	110.9910.524000	Worker's Compensation	\$6,340	\$4,391	\$15,300	\$6,500
Archibald Park Fund	Archibald	110.9910.531000	Professional Services	-	\$62,375	\$2,000	\$5,000
Archibald Park Fund	Archibald	110.9910.534000	Contractual Service	\$44,456	\$36,777	\$35,000	\$26,000
Archibald Park Fund	Archibald	110.9910.534002	Contract Serv-Causeway Park	\$5,309	\$18,461	\$8,500	\$8,000
Archibald Park Fund	Archibald	110.9910.534003	Contract Service-South Bch Pk.	\$27,465	\$37,040	\$16,000	\$15,000
Archibald Park Fund	Archibald	110.9910.534010	Temporary Services	-	\$3,613	\$5,000	\$3,500
Archibald Park Fund	Archibald	110.9910.540000	Travel & Training	-	\$16	\$1,000	\$1,000
Archibald Park Fund	Archibald	110.9910.541000	Cellular Telephone	\$750	\$1,440	\$600	\$750
Archibald Park Fund	Archibald	110.9910.543004	Electric - Park Restrooms	\$9,829	\$5,994	\$5,500	\$4,000
Archibald Park Fund	Archibald	110.9910.543006	Electric - Sprinklers	\$8,763	\$4,907	\$2,500	\$2,200
Archibald Park Fund	Archibald	110.9910.543009	Solid Waste Disposal	\$32,000	\$32,000	\$16,000	\$18,000
Archibald Park Fund	Archibald	110.9910.543011	Water Service - Buildings	\$26,300	\$15,050	\$14,000	\$9,000
Archibald Park Fund	Archibald	110.9910.543013	Water Service - Parks	\$223	\$222	\$1,000	\$500
Archibald Park Fund	Archibald	110.9910.544000	Rentals & Leases	\$13,009	-	\$6,000	\$6,000
Archibald Park Fund	Archibald	110.9910.544004	Rentals & Leases Contra Expense - GASB 87/96	(\$8,275)	-	-	-
Archibald Park Fund	Archibald	110.9910.545000	General Insurance	\$33,378	\$33,430	\$28,000	\$28,000

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
Archibald Park Fund	Archibald	110.9910.546001	Maintenance Auto Equipment	\$8,158	\$6,807	\$7,000	\$5,000
Archibald Park Fund	Archibald	110.9910.546002	Maint Other Equipment	\$4,356	\$7,367	\$5,000	\$5,000
Archibald Park Fund	Archibald	110.9910.546004	Maint Building DAV	\$22,699	\$49,628	\$450,000	\$500,000
Archibald Park Fund	Archibald	110.9910.546005	Maintenance - Palm Trees	\$70,830	\$70,230	\$40,000	\$40,000
Archibald Park Fund	Archibald	110.9910.546007	Maintenance Beach & Seawall	\$70,080	\$143,987	\$80,000	\$40,000
Archibald Park Fund	Archibald	110.9910.546008	Maintenance Grounds/Parks	\$234,286	\$1,436,709	\$250,000	\$150,000
Archibald Park Fund	Archibald	110.9910.549001	Bank Service Charges	-	-	-	-
Archibald Park Fund	Archibald	110.9910.552000	Departmental Supplies	\$19,337	\$20,397	\$10,000	\$10,000
Archibald Park Fund	Archibald	110.9910.552003	Tools	\$2,268	\$2,421	\$2,000	\$1,500
Archibald Park Fund	Archibald	110.9910.552004	Uniforms	\$563	\$703	\$800	\$500
Archibald Park Fund	Archibald	110.9910.552005	Gasoline & Oil	\$6,828	\$10,200	\$4,000	\$6,000
Archibald Park Fund	Archibald	110.9910.554000	Dues & Subscriptions	\$190	\$200	\$1,000	\$2,000
Archibald Park Fund	Archibald	110.9910.563000	Capital Improvements	\$3,370,943	\$6,007,160	\$750,000	-
Archibald Park Fund	Archibald	110.9910.564000	Capital Equipment	\$102,240	\$113,800	-	\$60,000
Archibald Park Fund	Archibald	110.9910.568000	Capital Outlay - Leasing Activities	-	-	-	-
Archibald Park Fund	Archibald	110.9910.571003	Lease Principal Payment	\$8,216	-	-	-
Archibald Park Fund	Archibald	110.9910.572002	Interest Expense - Leases	\$59	-	-	-
Archibald Park Fund	Archibald	110.9910.591001	Administrative Services	\$121,800	\$194,600	\$102,800	\$105,000
Archibald Park Fund	Archibald	110.9910.599002	Budgeted Contingency	-	-	\$20,000	\$20,000
Archibald Park Fund	Archibald		(Department Total)	\$4,820,016	\$8,982,188	\$2,218,900	\$1,451,750
Archibald Park Fund			(Fund Total)	\$4,820,016	\$8,982,188	\$2,218,900	\$1,451,750
Building Fund	Building Services	125.5240.512000	Salaries & Wages	\$821,088	\$827,319	\$538,800	\$801,500
Building Fund	Building Services	125.5240.514000	Overtime	\$10	\$75,244	\$20,000	\$1,100
Building Fund	Building Services	125.5240.521000	Social Security	\$59,991	\$66,132	\$45,000	\$62,900
Building Fund	Building Services	125.5240.522001	ICMA 401(a) Plan	\$31,834	\$16,759	\$7,825	\$7,450
Building Fund	Building Services	125.5240.522002	FRS - Regular Class	\$107,806	\$84,836	\$91,500	\$94,670
Building Fund	Building Services	125.5240.522003	FRS - DROP	-	-	-	-
Building Fund	Building Services	125.5240.522005	FRS - Senior Management Class	-	-	-	-
Building Fund	Building Services	125.5240.523000	Group Insurance	\$182,215	\$160,211	\$159,100	\$162,000
Building Fund	Building Services	125.5240.524000	Worker's Compensation	\$11,207	\$4,969	\$4,925	\$5,470
Building Fund	Building Services	125.5240.525000	Unemployment Compensation	-	\$550	-	-
Building Fund	Building Services	125.5240.531000	Professional Services	\$7,335	\$596,908	\$480,000	\$420,000

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
Building Fund	Building Services	125.5240.531011	Software Support Services	\$81,558	\$72,339	\$50,000	\$14,000
Building Fund	Building Services	125.5240.531012	Special Magistrate	\$18,781	\$19,609	\$10,000	\$12,000
Building Fund	Building Services	125.5240.531013	Code Enforcement Services	-	-	\$3,500	\$3,500
Building Fund	Building Services	125.5240.534000	Contractual Service	-	-	-	-
Building Fund	Building Services	125.5240.534009	Senior Programming	-	-	-	-
Building Fund	Building Services	125.5240.540000	Travel & Training	\$13,322	\$11,688	\$7,500	\$8,200
Building Fund	Building Services	125.5240.541000	Cellular Telephone	\$11,842	\$9,111	\$6,000	\$6,000
Building Fund	Building Services	125.5240.542000	Postage	\$274	\$2,211	\$3,000	\$3,000
Building Fund	Building Services	125.5240.543010	Telephone	\$412	-	\$500	\$500
Building Fund	Building Services	125.5240.544000	Rentals & Leases	\$3,726	\$221	\$4,000	\$4,000
Building Fund	Building Services	125.5240.545000	General Insurance	\$15,163	\$16,463	\$9,000	\$9,000
Building Fund	Building Services	125.5240.546001	Maintenance Auto Equipment	\$26,490	\$15,324	\$15,000	\$5,000
Building Fund	Building Services	125.5240.549001	Bank Service Charges	\$5,600	\$3,359	\$5,000	\$5,000
Building Fund	Building Services	125.5240.549003	Cash Short (Over)	-	-	-	-
Building Fund	Building Services	125.5240.549999	Pending Expenditures	-	-	-	-
Building Fund	Building Services	125.5240.551000	Office Supplies	\$21,595	\$7,105	\$20,000	\$20,000
Building Fund	Building Services	125.5240.552003	Tools	\$2,593	\$188	\$1,500	\$1,500
Building Fund	Building Services	125.5240.552004	Uniforms	\$1,350	\$198	\$1,000	\$1,000
Building Fund	Building Services	125.5240.552005	Gasoline & Oil	\$2,254	\$270	\$500	\$500
Building Fund	Building Services	125.5240.554000	Dues & Subscriptions	\$750	\$2,612	\$3,500	\$3,500
Building Fund	Building Services	125.5240.562000	Buildings	-	-	-	-
Building Fund	Building Services	125.5240.563000	Capital Improvements	\$544,340	\$214,544	-	-
Building Fund	Building Services	125.5240.564000	Capital Equipment	\$251,563	-	\$100,000	-
Building Fund	Building Services	125.5240.591001	Administrative Services	\$405,200	\$544,400	\$294,900	\$295,000
Building Fund	Building Services	125.5240.591006	Transfer to General Fund	-	-	-	-
Building Fund	Building Services	125.5240.599002	Budgeted Contingency	-	-	\$18,000	\$20,000
Building Fund	Building Services		(Department Total)	\$2,628,300	\$2,752,570	\$1,900,050	\$1,966,790
Building Fund			(Fund Total)	\$2,628,300	\$2,752,570	\$1,900,050	\$1,966,790
Debt Service Fund	Debt Service	170.5170.571000	Debt Service - Principal	\$240,000	\$250,000	\$130,000	\$135,000
Debt Service Fund	Debt Service	170.5170.572000	Debt Service - Interest	\$357,850	\$348,250	\$169,125	\$163,925
Debt Service Fund	Debt Service		(Department Total)	\$597,850	\$598,250	\$299,125	\$298,925
Debt Service Fund			(Fund Total)	\$597,850	\$598,250	\$299,125	\$298,925

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
Gas Tax Fund	Gas Tax	150.5410.543007	Electric - Street Lights	\$217,284	\$224,843	\$116,000	\$117,500
Gas Tax Fund	Gas Tax	150.5410.543008	Electric - Traffic Signals	\$11,282	\$10,938	\$7,000	\$7,000
Gas Tax Fund	Gas Tax	150.5410.546010	Maintenance Streets	-	-	-	-
Gas Tax Fund	Gas Tax	150.5410.546011	Maintenance Signs & Signals	\$9,600	-	\$8,500	\$4,800
Gas Tax Fund	Gas Tax	150.5410.599002	Budgeted Contingency	-	-	\$5,000	\$5,000
Gas Tax Fund	Gas Tax		(Department Total)	\$238,166	\$235,781	\$136,500	\$134,300
Gas Tax Fund			(Fund Total)	\$238,166	\$235,781	\$136,500	\$134,300
Marina Fund	Marina	405.9300.512000	Salaries & Wages	\$477,692	\$501,592	\$268,700	\$304,800
Marina Fund	Marina	405.9300.514000	Overtime	\$48,401	\$73,784	\$8,700	\$8,800
Marina Fund	Marina	405.9300.521000	Social Security	\$38,401	\$46,872	\$21,700	\$24,600
Marina Fund	Marina	405.9300.522001	ICMA 401(a) Plan	\$30,358	\$29,465	\$15,100	\$12,300
Marina Fund	Marina	405.9300.522002	FRS - Regular Class	\$95,666	\$66,621	\$15,700	\$23,600
Marina Fund	Marina	405.9300.522003	FRS - DROP	-	-	-	-
Marina Fund	Marina	405.9300.522005	FRS - Senior Management Class	-	-	-	-
Marina Fund	Marina	405.9300.523000	Group Insurance	\$123,969	\$91,712	\$72,000	\$90,000
Marina Fund	Marina	405.9300.524000	Worker's Compensation	\$7,496	\$5,451	\$6,500	\$6,800
Marina Fund	Marina	405.9300.531000	Professional Services	-	\$6,000	\$1,000	\$1,000
Marina Fund	Marina	405.9300.531011	Software Support Services	\$2,283	\$1,080	\$3,500	\$3,000
Marina Fund	Marina	405.9300.534000	Contractual Service	\$12,020	\$19,109	\$7,000	-
Marina Fund	Marina	405.9300.540000	Travel & Training	-	-	\$2,500	\$2,000
Marina Fund	Marina	405.9300.541000	Cellular Telephone	\$1,689	\$1,692	\$860	\$860
Marina Fund	Marina	405.9300.542000	Postage	\$17	-	\$200	\$200
Marina Fund	Marina	405.9300.543000	Utilities	\$45,856	\$70,541	\$25,000	-
Marina Fund	Marina	405.9300.543001	Electric - Buildings	\$33,114	\$38,001	\$20,000	\$20,000
Marina Fund	Marina	405.9300.543003	Electric - Docks	\$27,976	\$28,635	\$20,000	\$20,000
Marina Fund	Marina	405.9300.543009	Solid Waste Disposal	\$20,000	\$22,168	\$11,000	\$12,000
Marina Fund	Marina	405.9300.543010	Telephone	\$9,845	\$10,596	\$6,000	\$6,000
Marina Fund	Marina	405.9300.544000	Rentals & Leases	-	\$27,480	\$1,000	\$1,000
Marina Fund	Marina	405.9300.544001	Submerged Land Lease	\$9,315	\$9,699	\$6,000	\$6,500
Marina Fund	Marina	405.9300.545000	General Insurance	\$32,141	\$35,019	\$17,000	\$17,000
Marina Fund	Marina	405.9300.546001	Maintenance Auto Equipment	\$768	\$67	\$1,500	\$2,000
Marina Fund	Marina	405.9300.546002	Maint Other Equipment	\$7,755	\$24,261	\$6,000	\$6,000

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
Marina Fund	Marina	405.9300.546003	Maintenance Building	\$11,282	\$33,311	\$10,000	\$10,000
Marina Fund	Marina	405.9300.546008	Maintenance Grounds/Parks	\$5,768	\$51,398	\$5,000	\$6,000
Marina Fund	Marina	405.9300.546014	Marina Maintenance	\$57,058	\$51,780	\$22,000	\$22,000
Marina Fund	Marina	405.9300.547000	Printing and Binding	\$158	-	\$200	\$100
Marina Fund	Marina	405.9300.548000	Promotions & Pub Rltns	\$55,533	\$50,606	\$27,000	\$30,000
Marina Fund	Marina	405.9300.548003	Boat Parade	\$11,216	\$12,152	\$6,000	\$8,000
Marina Fund	Marina	405.9300.549001	Bank Service Charges	\$161,819	\$141,203	\$85,000	\$85,000
Marina Fund	Marina	405.9300.549003	Cash Short (Over)	(\$82)	\$200	-	-
Marina Fund	Marina	405.9300.549007	Licenses & Permits	\$1,826	\$1,685	\$1,500	\$1,500
Marina Fund	Marina	405.9300.549008	Bad Debt Expense	-	-	-	-
Marina Fund	Marina	405.9300.549999	Pending Expenditures	-	-	-	-
Marina Fund	Marina	405.9300.551000	Office Supplies	\$473	\$791	\$1,500	\$1,000
Marina Fund	Marina	405.9300.552000	Departmental Supplies	\$12,636	\$32,358	\$7,000	\$7,000
Marina Fund	Marina	405.9300.552001	Discarded Inventory	-	-	-	-
Marina Fund	Marina	405.9300.552003	Tools	\$820	\$10,771	\$1,500	\$1,000
Marina Fund	Marina	405.9300.552004	Uniforms	\$1,522	\$1,572	\$2,000	\$1,500
Marina Fund	Marina	405.9300.552005	Gasoline & Oil	\$903	\$1,252	\$1,500	\$1,000
Marina Fund	Marina	405.9300.554000	Dues & Subscriptions	\$288	\$310	\$500	\$500
Marina Fund	Marina	405.9300.563000	Capital Improvements	\$11,600	\$428,426	\$250,000	\$400,000
Marina Fund	Marina	405.9300.564000	Capital Equipment	\$98,626	\$223,578	-	-
Marina Fund	Marina	405.9300.572001	Debt Service - Interest GF	\$10,769	\$8,021	\$5,200	\$5,000
Marina Fund	Marina	405.9300.572002	Interest Expense - Leases	-	-	-	-
Marina Fund	Marina	405.9300.591001	Administrative Services	\$260,000	\$373,600	\$197,200	\$200,000
Marina Fund	Marina	405.9300.591003	Transfer to Sanitation Fund	-	-	-	-
Marina Fund	Marina	405.9300.591004	Transfer to Stormwater Fund	-	-	-	-
Marina Fund	Marina	405.9300.599002	Budgeted Contingency	-	-	\$12,000	\$12,000
Marina Fund	Marina	405.9300.599003	Fund Balance/Net Position Carryover Available	-	-	\$833,740	-
Marina Fund	Marina		(Department Total)	\$1,726,978	\$2,532,862	\$2,005,800	\$1,360,060
Marina Fund			(Fund Total)	\$1,726,978	\$2,532,862	\$2,005,800	\$1,360,060
Parking Fund	Parking Management	407.6500.512000	Salaries & Wages	\$329,736	\$331,347	\$174,700	\$218,500
Parking Fund	Parking Management	407.6500.514000	Overtime	\$30,920	\$18,995	\$11,200	\$9,000
Parking Fund	Parking Management	407.6500.521000	Social Security	\$26,906	\$27,114	\$14,400	\$15,100

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
Parking Fund	Parking Management	407.6500.522001	ICMA 401(a) Plan	\$17,932	\$11,965	\$5,100	\$5,400
Parking Fund	Parking Management	407.6500.522002	FRS - Regular Class	\$48,992	\$30,523	\$17,700	\$23,600
Parking Fund	Parking Management	407.6500.522003	FRS - DROP	-	-	-	-
Parking Fund	Parking Management	407.6500.522005	FRS - Senior Management Class	-	-	-	-
Parking Fund	Parking Management	407.6500.523000	Group Insurance	\$89,617	\$57,195	\$54,000	\$54,000
Parking Fund	Parking Management	407.6500.524000	Worker's Compensation	\$6,598	\$4,796	\$5,400	\$6,100
Parking Fund	Parking Management	407.6500.534000	Contractual Service	\$52,177	\$20,298	\$22,000	\$25,000
Parking Fund	Parking Management	407.6500.534011	Ticket Processing	\$47,749	\$41,228	\$25,000	\$28,000
Parking Fund	Parking Management	407.6500.540000	Travel And Training	\$54	\$701	\$5,000	\$6,500
Parking Fund	Parking Management	407.6500.541000	Cellular Telephone	\$2,811	\$3,796	\$4,100	\$4,500
Parking Fund	Parking Management	407.6500.542000	Postage	-	\$11	\$100	\$100
Parking Fund	Parking Management	407.6500.544000	Rentals & Leases	\$7,680	\$11,400	\$7,000	\$7,500
Parking Fund	Parking Management	407.6500.545000	General Insurance	\$1,182	\$1,283	\$1,000	\$1,100
Parking Fund	Parking Management	407.6500.546001	Maintenance Auto Equipment	\$4,927	\$10,684	\$8,400	\$9,000
Parking Fund	Parking Management	407.6500.546002	Maint Other Equipment	\$17,099	\$15,495	\$10,000	\$10,000
Parking Fund	Parking Management	407.6500.546006	Maintenance - Pay Stations	\$94,823	\$26,219	\$17,000	\$30,000
Parking Fund	Parking Management	407.6500.547000	Printing and Binding	\$235	-	-	\$500
Parking Fund	Parking Management	407.6500.549001	Bank Service Charges	\$618,180	\$403,315	\$285,000	\$300,000
Parking Fund	Parking Management	407.6500.551000	Office Supplies	\$1,277	\$1,841	\$3,900	\$2,500
Parking Fund	Parking Management	407.6500.552000	Departmental Supplies	\$27,329	\$36,503	\$12,500	\$14,000
Parking Fund	Parking Management	407.6500.552004	Uniforms	\$3,523	\$4,742	\$2,100	\$2,500
Parking Fund	Parking Management	407.6500.552005	Gasoline & Oil	\$11,359	\$9,985	\$5,500	\$5,000
Parking Fund	Parking Management	407.6500.563000	Capital Improvements	\$49,877	\$57,232	-	-
Parking Fund	Parking Management	407.6500.564000	Capital Equipment	\$197,932	-	-	\$40,000
Parking Fund	Parking Management	407.6500.591001	Administrative Services	\$548,000	\$1,776,800	\$969,200	\$975,000
Parking Fund	Parking Management	407.6500.591003	Transfer to Sanitation Fund	-	\$124,991	-	-
Parking Fund	Parking Management	407.6500.591006	Transfer to General Fund	-	-	-	-
Parking Fund	Parking Management	407.6500.599002	Budgeted Contingency	-	-	\$8,800	\$20,000
Parking Fund	Parking Management	407.6500.599003	Fund Balance/Net Position Carryover Available	-	-	\$2,670,510	-
Parking Fund	Parking Management		(Department Total)	\$2,236,914	\$3,028,460	\$4,339,610	\$1,812,900
Parking Fund			(Fund Total)	\$2,236,914	\$3,028,460	\$4,339,610	\$1,812,900
Sanitation Fund	Sanitation	402.7000.512000	Salaries & Wages	\$740,065	\$754,913	\$406,500	\$430,400

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
Sanitation Fund	Sanitation	402.7000.514000	Overtime	\$111,114	\$109,438	\$50,000	\$47,400
Sanitation Fund	Sanitation	402.7000.521000	Social Security	\$63,754	\$65,735	\$35,700	\$37,900
Sanitation Fund	Sanitation	402.7000.522001	ICMA 401(a) Plan	\$31,638	\$15,111	\$9,900	\$6,100
Sanitation Fund	Sanitation	402.7000.522002	FRS - Regular Class	\$253,797	\$84,612	\$48,890	\$58,870
Sanitation Fund	Sanitation	402.7000.522003	FRS - DROP	-	-	-	-
Sanitation Fund	Sanitation	402.7000.522005	FRS - Senior Management Class	-	-	-	-
Sanitation Fund	Sanitation	402.7000.523000	Group Insurance	\$261,663	\$215,605	\$136,800	\$136,800
Sanitation Fund	Sanitation	402.7000.524000	Worker's Compensation	\$22,926	\$20,968	\$25,080	\$23,190
Sanitation Fund	Sanitation	402.7000.525000	Unemployment Compensation	-	-	-	-
Sanitation Fund	Sanitation	402.7000.531000	Professional Services	-	-	-	-
Sanitation Fund	Sanitation	402.7000.534005	Curbside Recycling	\$630,732	\$560,358	\$300,000	\$300,000
Sanitation Fund	Sanitation	402.7000.534008	Recycling Material Disposal	\$6,611	\$18,684	\$30,000	\$15,000
Sanitation Fund	Sanitation	402.7000.534010	Temporary Services	\$54,110	\$25,653	\$20,000	\$15,000
Sanitation Fund	Sanitation	402.7000.534013	Waste Disposal	\$666,554	\$610,603	\$350,000	\$350,000
Sanitation Fund	Sanitation	402.7000.540000	Travel & Training	\$21	\$46	\$5,000	\$5,000
Sanitation Fund	Sanitation	402.7000.541000	Cellular Telephone	\$3,900	\$3,060	\$2,000	\$3,500
Sanitation Fund	Sanitation	402.7000.542000	Postage	-	-	-	-
Sanitation Fund	Sanitation	402.7000.542001	Postage - Utility Bills	\$17,674	\$27,388	\$12,000	\$12,000
Sanitation Fund	Sanitation	402.7000.544000	Rentals & Leases	\$98,985	\$136,825	\$125,000	\$120,000
Sanitation Fund	Sanitation	402.7000.544004	Rentals & Leases Contra Expense - GASB 87/96	(\$45,044)	(\$30,720)	-	-
Sanitation Fund	Sanitation	402.7000.545000	General Insurance	\$29,339	\$31,855	\$26,000	\$26,000
Sanitation Fund	Sanitation	402.7000.546001	Maintenance Auto Equipment	\$68,339	\$135,960	\$35,000	\$35,000
Sanitation Fund	Sanitation	402.7000.546002	Maint Other Equipment	\$6,573	\$6,796	\$8,000	\$12,000
Sanitation Fund	Sanitation	402.7000.546013	Maintenance Tires	\$26,164	\$46,389	\$15,000	\$18,000
Sanitation Fund	Sanitation	402.7000.549001	Bank Service Charges	-	-	-	-
Sanitation Fund	Sanitation	402.7000.549008	Bad Debt Expense	(\$31,744)	-	-	-
Sanitation Fund	Sanitation	402.7000.549999	Pending Expenditures	-	-	-	-
Sanitation Fund	Sanitation	402.7000.552000	Departmental Supplies	\$138,133	\$271,080	\$100,000	\$100,000
Sanitation Fund	Sanitation	402.7000.552003	Tools	\$3,597	\$7,370	\$3,000	\$3,000
Sanitation Fund	Sanitation	402.7000.552004	Uniforms	\$5,098	\$3,348	\$3,500	\$3,500
Sanitation Fund	Sanitation	402.7000.552005	Gasoline & Oil	\$108,066	\$96,561	\$60,000	\$60,000
Sanitation Fund	Sanitation	402.7000.554000	Dues & Subscriptions	\$190	\$47,286	\$12,500	\$20,000

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
Sanitation Fund	Sanitation	402.7000.559015	Amortization Expense	\$42,625	\$27,687	-	-
Sanitation Fund	Sanitation	402.7000.563000	Capital Improvements	-	-	-	-
Sanitation Fund	Sanitation	402.7000.564000	Capital Equipment	\$19,968	-	\$60,000	\$400,000
Sanitation Fund	Sanitation	402.7000.572000	Debt Service - Interest	-	-	-	-
Sanitation Fund	Sanitation	402.7000.572001	Debt Service - Interest GF	-	-	-	-
Sanitation Fund	Sanitation	402.7000.572002	Interest Expense - Leases	\$1,950	\$1,369	-	-
Sanitation Fund	Sanitation	402.7000.591001	Administrative Services	\$184,200	\$278,800	\$166,600	\$170,000
Sanitation Fund	Sanitation	402.7000.591004	Transfer to Stormwater Fund	-	-	-	-
Sanitation Fund	Sanitation	402.7000.591005	Transfer to Marina Fund	-	-	-	-
Sanitation Fund	Sanitation	402.7000.599002	Budgeted Contingency	-	-	\$25,000	-
Sanitation Fund	Sanitation		(Department Total)	\$3,520,998	\$3,572,780	\$2,071,470	\$2,408,660
Sanitation Fund			(Fund Total)	\$3,520,998	\$3,572,780	\$2,071,470	\$2,408,660
Stormwater Fund	Stormwater	404.9200.512000	Salaries & Wages	\$372,436	\$311,934	\$183,600	\$207,000
Stormwater Fund	Stormwater	404.9200.514000	Overtime	\$5,847	\$32,703	\$800	\$6,200
Stormwater Fund	Stormwater	404.9200.521000	Social Security	\$27,577	\$29,232	\$14,700	\$16,900
Stormwater Fund	Stormwater	404.9200.522001	ICMA 401(a) Plan	\$13,072	\$3,303	-	-
Stormwater Fund	Stormwater	404.9200.522002	FRS - Regular Class	\$257,622	\$34,931	\$25,990	\$30,070
Stormwater Fund	Stormwater	404.9200.522003	FRS - DROP	-	-	-	-
Stormwater Fund	Stormwater	404.9200.522005	FRS - Senior Management Class	-	-	-	-
Stormwater Fund	Stormwater	404.9200.523000	Group Insurance	\$99,734	\$47,485	\$64,800	\$64,800
Stormwater Fund	Stormwater	404.9200.524000	Worker's Compensation	\$19,077	\$20,228	\$11,780	\$9,490
Stormwater Fund	Stormwater	404.9200.525000	Unemployment Compensation	-	-	-	-
Stormwater Fund	Stormwater	404.9200.531000	Professional Services	\$174,032	\$84,315	\$60,000	\$235,000
Stormwater Fund	Stormwater	404.9200.531014	PC Reimb. Series 2019	-	-	-	-
Stormwater Fund	Stormwater	404.9200.540000	Travel & Training	\$1,342	\$2,763	\$2,500	\$2,500
Stormwater Fund	Stormwater	404.9200.541000	Cellular Telephone	\$3,615	\$7,806	\$2,200	\$1,500
Stormwater Fund	Stormwater	404.9200.542000	Postage	-	-	\$750	\$750
Stormwater Fund	Stormwater	404.9200.542001	Postage - Utility Bills	\$15,392	\$16,398	\$8,000	\$8,300
Stormwater Fund	Stormwater	404.9200.543005	Electric - Pump Stations	\$1,560	\$829	\$700	\$700
Stormwater Fund	Stormwater	404.9200.543014	Water Service - Pump Stations	\$335	\$363	\$250	\$300
Stormwater Fund	Stormwater	404.9200.544000	Rentals & Leases	\$17,126	\$15,201	\$15,000	\$10,000
Stormwater Fund	Stormwater	404.9200.544004	Rentals & Leases Contra Expense - GASB 87/96	(\$14,880)	(\$15,360)	-	-

Fund	Department	Account #	Account Description	FY2024 Actual	FY2025 Actual	FY2026 Adopted	FY2027 Proposed
Stormwater Fund	Stormwater	404.9200.545000	General Insurance	\$56,283	\$56,576	\$50,000	\$50,000
Stormwater Fund	Stormwater	404.9200.546001	Maintenance Auto Equipment	\$29,003	\$5,032	\$18,000	\$10,000
Stormwater Fund	Stormwater	404.9200.546002	Maint Other Equipment	\$845	\$7,111	\$2,500	\$2,500
Stormwater Fund	Stormwater	404.9200.546010	Maintenance Streets	-	-	\$45,000	\$45,000
Stormwater Fund	Stormwater	404.9200.546015	Maintenance Storm Drains	\$83,763	\$162,128	\$250,000	\$250,000
Stormwater Fund	Stormwater	404.9200.549008	Bad Debt Expense	(\$10,621)	-	-	-
Stormwater Fund	Stormwater	404.9200.549999	Pending Expenditures	-	-	-	-
Stormwater Fund	Stormwater	404.9200.552000	Departmental Supplies	\$2,864	\$4,295	\$2,500	\$2,500
Stormwater Fund	Stormwater	404.9200.552003	Tools	\$1,744	\$1,251	\$1,500	\$1,500
Stormwater Fund	Stormwater	404.9200.552004	Uniforms	\$1,779	\$1,408	\$1,500	\$1,500
Stormwater Fund	Stormwater	404.9200.552005	Gasoline & Oil	\$18,947	\$7,731	\$15,000	\$8,000
Stormwater Fund	Stormwater	404.9200.554000	Dues & Subscriptions	\$318	\$6,917	\$3,300	\$14,000
Stormwater Fund	Stormwater	404.9200.559015	Amortization Expense	\$15,327	\$15,327	-	-
Stormwater Fund	Stormwater	404.9200.563000	Capital Improvements	-	\$200	-	-
Stormwater Fund	Stormwater	404.9200.563002	Series 2019 Improvements	-	-	-	-
Stormwater Fund	Stormwater	404.9200.563005	Drainage & Roadway Improvement	\$3,016,832	\$3,692,935	\$9,550,000	\$4,900,000
Stormwater Fund	Stormwater	404.9200.564000	Capital Equipment	\$121,908	\$405,220	\$200,000	-
Stormwater Fund	Stormwater	404.9200.571000	Debt Service - Principal	-	\$1,252,000	\$1,114,000	\$1,142,000
Stormwater Fund	Stormwater	404.9200.571002	Debt Principal Reclassification	-	-	-	-
Stormwater Fund	Stormwater	404.9200.572000	Debt Service - Interest	\$895,803	\$842,518	\$382,000	\$353,500
Stormwater Fund	Stormwater	404.9200.572001	Debt Service - Interest GF	-	-	-	-
Stormwater Fund	Stormwater	404.9200.572002	Interest Expense - Leases	\$931	\$684	-	-
Stormwater Fund	Stormwater	404.9200.573000	Cost of Issuance	-	-	-	-
Stormwater Fund	Stormwater	404.9200.591001	Administrative Services	\$160,600	\$185,800	\$100,000	\$100,000
Stormwater Fund	Stormwater	404.9200.591003	Transfer to Sanitation Fund	-	-	-	-
Stormwater Fund	Stormwater	404.9200.591005	Transfer to Marina Fund	-	-	-	-
Stormwater Fund	Stormwater	404.9200.599002	Budgeted Contingency	-	-	\$17,000	\$15,000
Stormwater Fund	Stormwater		(Department Total)	\$5,390,215	\$7,239,264	\$12,143,370	\$7,489,010
Stormwater Fund			(Fund Total)	\$5,390,215	\$7,239,264	\$12,143,370	\$7,489,010
TOTAL			(Grand Total)	\$54,097,756	\$66,726,539	\$71,144,510	\$34,685,010

Stormwater Fee Comparative Analysis

City of Madeira Beach

Stormwater Fee Comparative Analysis

Single Family Residential — Current Monthly Fee Comparison

Billing-frequency correction: The peer-city rates were provided by Pinellas County Utilities, which reads meters and bills on a **bi-monthly** (every two months) cycle — the source figures are bi-monthly billing amounts, not monthly rates. This was independently confirmed for Treasure Island (the City's own fee schedule lists Monthly and Bi-Monthly Rate columns side by side), Largo and Redington Beach (independently reported current/historical monthly rates each exactly match half the source figure), and Redington Shores (a statewide 2020 stormwater utility survey). Belleair Beach and North Redington Beach could not be independently confirmed and are treated as bi-monthly by consistency with every other city in the same source. All peer figures below are shown as monthly-equivalents (raw rate ÷ 2, except St. Pete Beach's annual assessment and Madeira Beach's own confirmed monthly rate).

Madeira Beach currently charges a flat stormwater utility fee of \$10.00 per month for single family residential accounts. Among the seven neighboring Pinellas County beach communities reviewed, Madeira Beach's rate ranks 3 of 8 lowest to highest — higher than Redington Shores (\$1.50/month) and North Redington Beach (\$2.15/month), but below the remaining five communities, which range from \$15.00 (Belleair Beach and Redington Beach) to \$25.92 (Treasure Island). The peer average is **\$13.23** per month and the peer median is **\$15.00** per month — Madeira Beach sits modestly below both, rather than the 2–3× gap suggested by the raw source figures before the billing-frequency correction above.

Three of the peer communities with multi-year rate schedules on file — Largo, Treasure Island, and Redington Beach — have each raised their stormwater fee at least once since 2020, with Largo and Treasure Island on recurring annual escalation schedules. Madeira Beach's fee has remained flat at \$10.00 over the same period based on the data available for this analysis.

MADEIRA BEACH	PEER AVERAGE	PEER MEDIAN	PEER RANGE
\$10.00	\$13.23	\$15.00	\$1.50 – \$25.92

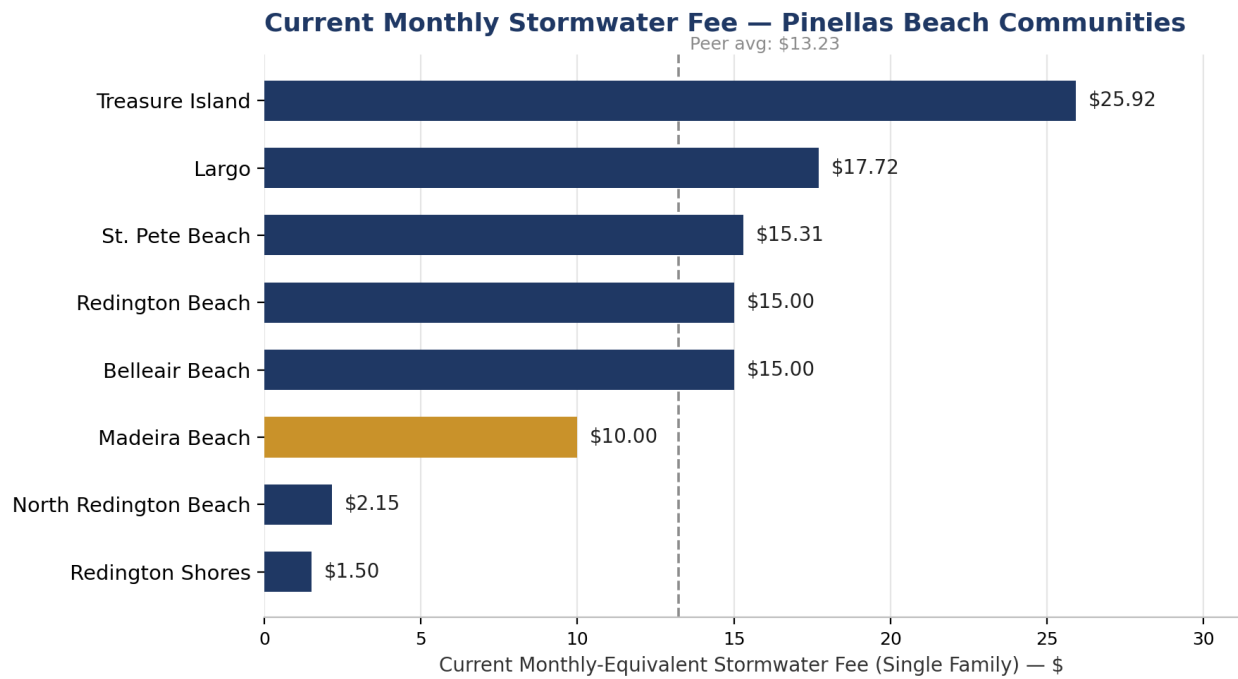


Figure 1. Current monthly-equivalent stormwater fee by city, single family residential. Madeira Beach shown in gold.

Rate Comparison Detail

City	Monthly-Equiv. Fee	Basis	Effective
Treasure Island	\$25.92	Bi-monthly flat rate (confirmed)	10/06/2024
Largo	\$17.72	Bi-monthly flat rate (confirmed)	10/01/2025
St. Pete Beach	\$15.31	Non-ad valorem assessment (\$183.75/yr)	n/a
Belleair Beach	\$15.00	Bi-monthly flat rate (inferred)	10/01/2020
Redington Beach	\$15.00	Bi-monthly flat rate (confirmed)	06/05/2021
Madeira Beach	\$10.00	Flat rate, billed monthly	n/a
North Redington Beach	\$2.15	Bi-monthly flat rate (inferred)	n/a
Redington Shores	\$1.50	Bi-monthly flat rate (confirmed)	n/a

Confidence Notes

Belleair Beach: Inferred: no independent monthly rate located for Belleair Beach specifically; treated as bi-monthly consistent with confirmed peer cities.

Largo: Confirmed: current \$17.72/month rate independently reported (up 15% from \$15.41) exactly matches half of the file's \$35.44; FSA 2020 survey's monthly history for Largo also ties out across the full schedule.

Madeira Beach: Given directly by the City; also consistent with the FSA 2020 survey's monthly rate history for Madeira Beach.

North Redington Beach: Inferred: no independent monthly rate located; treated as bi-monthly consistent with every other city in this source that could be verified.

Redington Beach: Confirmed: 2018 news coverage cites a \$7.50/month rate -- exactly half of the file's \$15.00 base rate, prior to the escalation shown here.

Redington Shores: Confirmed: FSA 2020 statewide survey shows Redington Shores at a flat \$1.50/month, unchanged 2018-2020 -- exactly half of the file's \$3.00.

St. Pete Beach: Billed annually via the property tax roll, not a monthly/bi-monthly utility charge; figure shown is that annual assessment divided by 12 for comparability.

Treasure Island: Confirmed: the City's own FY2021 fee schedule (Exhibit D) lists both Monthly and Bi-Monthly Rate columns side by side; the file's escalating figures trace exactly along the Bi-Monthly column.

St. Pete Beach bills stormwater as an annual non-ad valorem assessment of \$183.75 collected via the property tax bill rather than a monthly or bi-monthly utility charge; the figure shown here (\$15.31) is that assessment divided by 12 for comparability with the monthly rates charged elsewhere.

Historical Rate Escalation — Peer Communities

The following communities had multi-year rate schedules available in the source data (converted to monthly-equivalent figures per the correction above), showing a pattern of periodic increases rather than a single flat rate.

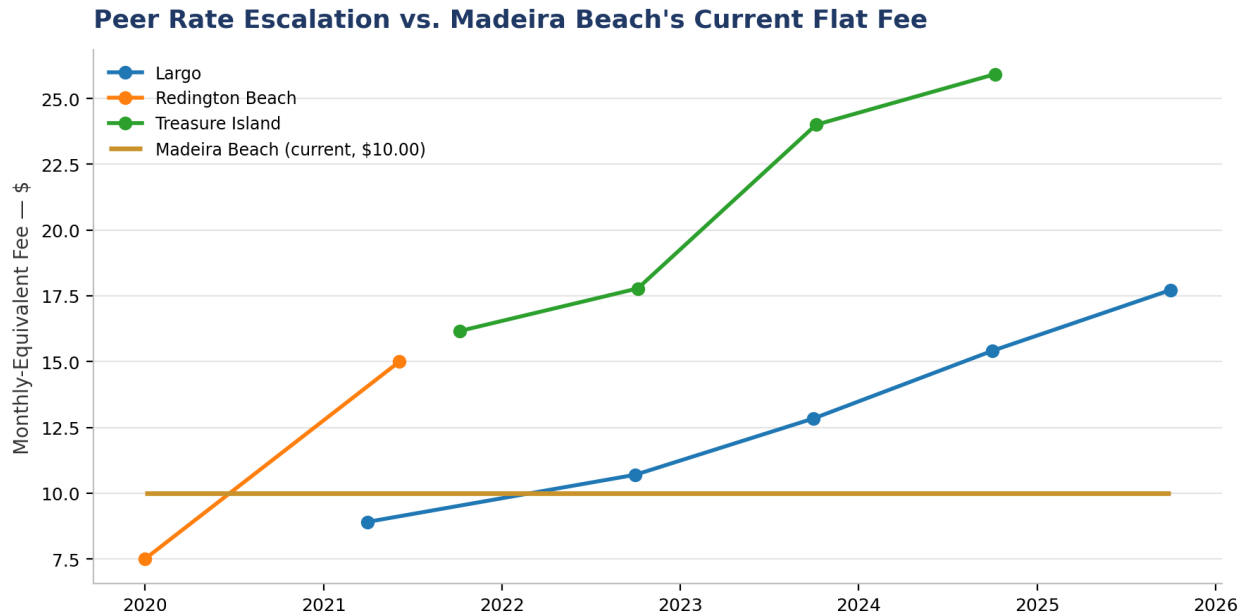


Figure 2. Effective-date monthly-equivalent rate history for the three peer communities with multi-year schedules on file, against Madeira Beach's current flat \$10.00 rate held constant for reference.

City	Effective Date	Monthly-Equiv. Fee
Largo	04/01/2021	\$8.91
Largo	10/01/2022	\$10.70
Largo	10/01/2023	\$12.84
Largo	10/01/2024	\$15.41
Largo	10/01/2025	\$17.72
Redington Beach	01/01/2020	\$7.50
Redington Beach	06/05/2021	\$15.00
Treasure Island	10/06/2021	\$16.16
Treasure Island	10/06/2022	\$17.78
Treasure Island	10/06/2023	\$24.00
Treasure Island	10/06/2024	\$25.92

Source: Peer-city rates as provided by Pinellas County Utilities, corrected for billing frequency per the notes above; City of Madeira Beach current fee as provided. Rates reflect single family residential flat/base charges and may not include tiered, impervious-area, or ERU-based components some cities apply to non-residential or larger parcels. Verify against each city's current adopted rate resolution before external distribution.